

**BBA-09**

June - Examination 2018

**BBA Pt. II Examination****Cost and Management Accounting****Paper - BBA-09****Time : 3 Hours ]****[ Max. Marks :- 80**

**Note:** The question paper is divided into three sections A, B and C. Write answers as per given instructions.

**Section - A****8 × 2 = 16**

(Very Short Answer Questions)

**Note:** Answer **all** questions. As per the nature of the question delimit your answer in one word, one sentence or maximum upto 30 words. Each question carries 2 marks.

- 1) (i) What do you mean by “Costing”?
- (ii) Write the formula for calculating “Maximum Stock Level”.
- (iii) Give four examples of indirect wages.
- (iv) What do you mean by “Prime Cost”?
- (v) Give four examples of “Selling and distribution overhead”.
- (vi) Write the formula for calculating “Margin of Safety”.
- (vii) What do you mean by “Sunk Cost”?
- (viii) Give the formula for calculating “Flux rate”.

**Section - B****4 × 8 = 32**

(Short Answer Questions)

**Note:** Answer **any four** questions. Each answer should not exceed 200 words. Each question carries 8 marks.

- 2) Give the differences between cost accounting and financial accounting.
- 3) Explain apportionment of overheads.
- 4) Explain “Idle time and overtime”.
- 5) If standard quantity 100 kg., standard rate ₹ 10 per kg. actual quantity consumed 95 kgs, actual rate per kg. ₹ 9. Calculate material cost variance, material price variance and material usage variance from the above information.
- 6) Give the format of cost sheet.
- 7) Write a note on “Activity Based Costing”.
- 8) Distinguish between job costing and contract costing.
- 9) Write a note on “Labour Turnover Rate”.

**Section - C****2 × 16 = 32**

(Long Answer Questions)

**Note:** Answer **any two** questions. You have to delimit your each answer maximum upto 500 words. Each question carries 16 marks.

- 10) Discuss the different methods of pricing of materials issued for production.
  - 11) Explain 'Work certified', 'cost of uncertified work'.
  - 12) If selling price per unit ₹ 100, variable cost ₹ 40 per unit, fixed cost ₹ 1,00,000, calculate p/v ratio, break even point in ₹, profit at a sales of ₹ 20,00,000.
  - 13) Distinguish between joint products, by products and coproducts.
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