

S.No. : 135

BBAL 2201

No. of Printed Pages : 04

Following Paper ID and Roll No. to be filled in your Answer Book.

PAPER ID : 29108

Roll
No.

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**BBA LLB (Integrated) Examination
2018-19**

(Even Semester)

MANAGEMENT ACCOUNTING

Time : Three Hours]

[Maximum Marks : 60

Note :- Attempt all questions.

SECTION - A

1. Attempt all parts of the following : 8×1=8
- (a) What is Material Variance?
 - (b) Difference between cost and costing.
 - (c) Define Budget.
 - (d) Sunk cost are irrelevant for decision making.
Comment.
 - (e) What is Break Even Point?

[P. T. O.

- (f) Discuss the objective of standard costing.
 (g) What is Contribution Margin?
 (h) Define variance.

SECTION - B

2. Attempt any two parts of the following: $2 \times 6 = 12$

(a) Differentiate between Management Accounting and Financial Accounting.

(b) Calculate B. E. P. in units and rupees from the following:

Unit produced	10,000
Fixed cost	₹ 40,000
Selling price	₹ 50 p.u.
Variable cost	₹ 30 p.u.

(c) Define budgetary control. What are the requirements of a good budgetary system?

(d) Calculate material variances from the following information:

SQ = 40 kg,	SP = ₹ 10 per kg
AQ = 48 kg,	AP = ₹ 12 per kg

SECTION - C

Attempt all questions. Attempt any two part from each questions. $5 \times 8 = 40$

- (a) Difference between Cost Accounting and Management Accounting.
 (b) Explain the function of management accounting.
 (c) Explain briefly the nature of management accounting.
- (a) What is the P/V ratio? What are the managerial uses of P/V ratio?
 (b) Calculate margin of safety in the following cases:
- (i) Profit = ₹ 20,000, P/V ratio = 40%
 (ii) Sales = 20,000 units, BEP = 15,000 units
 (iii) Sales = ₹ 3,00,000 BEP = ₹ 4,50,000
- (c) What is the difference between Contribution and Profit?
 (a) Define budget and budgeting. Discuss its utility and limitations.

- (b) What is the difference between fixed budget and flexible budget.
- (c) What is Budgeting? Explain the different types of budgets.
6. (a) What are the salient features of standard costing?
- (b) Define standard costing and discuss its advantages and limitations.
- (c) The following are the particulars relating to the production of one unit of a product :

	Actual	Standard
Hours (per unit)	15	10
Wages rate (₹ per unit)	15	20

Find out labour cost variance and its causation variances.
