

Roll No. ....

**57521**

**BBA 3rd Semester (N.S.) 2014-17  
Examination – November, 2017**

**COST & MANAGEMENT ACCOUNTING**

**Paper : BBAN-301**

**Time : Three Hours ] [ Maximum Marks : 80**

*Before answering the questions, candidates should ensure that they have been supplied the correct and complete question paper. No complaint in this regard, will be entertained after examination.*

**Note :** Section A contains 8 short answer questions is compulsory. Section B contains 8 questions (2 from each Unit). Attempt *four* questions selecting at least *one* from each Unit.

**SECTION – A**

1. Explain :

- (i) Cost Centre
- (ii) Carrying costs
- (iii) Time keeping
- (iv) Overhead
- (v) Responsibility centres

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- (vi) Contribution
- (vii) Importance of ratio analysis
- (viii) Uses of funds flow statement

### SECTION – B

#### UNIT – I

2. Define costing ? What are the different types of costing?
3. Write note :
  - (i) EOQ
  - (ii) Reorder level
  - (iii) Minimum level
  - (iv) Danger level

#### UNIT – II

4. Discuss time wage system and Piece wage system of wage payment.
5. What do you understand by normal loss ? Differentiate between abnormal loss and abnormal gain in context of process costing method.

#### UNIT – III

6. Explain :
  - (i) P/V ratio
  - (ii) Semi variable expenses
  - (iii) Absorption costing

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7. "The budget is an aid to management not a substitute for management." Comment.

#### UNIT – IV

8. Write a note on capital budgeting and its techniques.
9. From the following comparative Balance sheet :
  - (a) A schedule of changes in working capital
  - (b) Funds flow statement

#### Balance Sheet

Liabilities	31st Dec. 2015 (Rs.)	31st Dec. 2016 (Rs.)	Assets	31st Dec. 2015 (Rs.)	31st Dec. 2016 (Rs.)
Share capital	2,00,000	2,30,000	Plant & Machinery	1,90,000	2,10,000
Creditors	80,000	1,00,000	Building	1,05,000	1,37,000
Bank Loan	40,000	25,000	Machinery	20,000	27,000
Mortgage	-	25,000	Debtors	40,000	55,000
P & L A/C	65,000	83,000			
Cash	30,000	34,000			
	3,85,000	4,63,000		3,85,000	4,63,000

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