

Roll No. ....

**57521**

**B.B.A. 3rd Sem. (N.S.) 2014-17**

**Examination- November, 2016**

**Cost and Management Accounting**

**Paper-BBAN-301**

**Time : 3 hours**

**Max. Marks : 80**

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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 the examination.

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**Note :** Section-A comprise of eight short answer questions & is **compulsory**. Section-B comprises eight questions (two from each unit). Attempt **four** questions in all selecting at least **one** from each unit. All questions carry equal marks.

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**Section-A**

1. (a) What is zero based budgeting ?
- (b) Define liquidity ratio.
- (c) What is capital budgeting ?
- (d) Discuss cost accounting.
- (e) Explain minimum level & maximum level.
- (f) What are factory overheads ?
- (g) Define cost apportionment.
- (h) Explain 'idle time'.

**Section-B**

**Unit-I**

2. Differentiate between cost accounting & financial accounting. What are the various types of costs ? Classify.
3. The following details are available in respect of a firm.
  - (a) Inventory requirement per year, 6,000 units.
  - (b) Cost per unit (other than carrying & ordering costs) ₹5

- (c) Carrying costs per item for one year ₹1
- (d) Cost of placing each order. ₹60
- (e) Alternative order size (units) : 6,000, 3,000, 2,000, 1,200, 1,000, 600 & 200.

Determine the EOQ.

#### Unit-II

- 4. Write a note on Job and Batch costing.
- 5. Discuss the various systems of wage payment.

#### Unit-III

- 6. Write short notes on :

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- (a) Key factor
- (b) Margin of safety
- (c) P/V ratio
- (d) Angle of Incidence

- 7. Define budgetary control. Discuss the objectives & limitations of budgetary control.

#### Unit-IV

- 8. ABC company presents the following information & you are required to prepare

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'Schedule of changes in working capital &  
'funds flow statement':

Liabilities	2014	2015	Assets	2014	2015
	₹	₹		₹	₹
Share capital	1,50,000	2,00,000	Goodwill	15,000	12,000
General Reserve	15,000	20,000	Building	1,00,000	1,42,000
P & L A/c	15,000	12,000	Plant	35,000	40,000
S. Debtors	10,000	12,000	Non trading Investments	10,000	12,000
Prov. for tax	15,000	20,000	Stock	15,000	12,000
Prov. for doubtful debt	500	1000	B/R	5,000	7,000
			Debtors	20,000	25,000
			Cash	5,500	15,000
	2,05,500	2,65,000		2,05,500	2,65,000

**Additional Information**

(a) Depreciation charged on plant was ₹10,000. & on building ₹7,000

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(b) Provision for taxation of ₹75,000 was made during the year 2015.

(c) Interim dividend of ₹10,000 was paid during the year 2015.

9. Discuss various liquidity ratios & turnover ratios with example.

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