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**BBA (Sem. - 3<sup>rd</sup>)**  
**COST AND MANAGEMENT ACCOUNTING**

**SUBJECT CODE : BB - 303**

**Paper ID : [C0215]**

[Note : Please fill subject code and paper ID on OMR]

**Time : 03 Hours**

**Maximum Marks : 60**

**Instruction to Candidates:**

- 1) Section - A is **Compulsory**.
- 2) Attempt any **Four** questions from Section - B.

**Section - A**

**Q1)**

**(10 × 2 = 20)**

- a) Give the scope of cost accounting.
- b) What is economic order quantity?
- c) State essential differences between material and labour controls.
- d) Classify overheads into main headings.
- e) What is a master budget?
- f) Discuss the advantages of standard costing.
- g) What is P/V ratio?
- h) Give any three managerial uses of fund flow statements.
- i) How will you calculate cash from operations?
- j) Discuss marginal costing.

## Section - B

(4 × 10 = 40)

- Q2) Explain the objectives and advantages of cost accounts.
- Q3) What do you understand by ABC analysis? What are its advantages?
- Q4) How a cash flow statement differ from fund flow statement?
- Q5) Prepare a cost sheet with the help of imaginary figures.
- Q6) The modern machine Co. places before you the following figures

	Sales	Profit
2003	200000	10000
2004	180000	2000

You are required to

- Determine P/V ratio.
  - Determine sales at break even point.
  - Predict the expected loss/profit with sales of (i) Rs. 150000 (ii) Rs. 300000.
- Q7) From the following balance sheet of Mr. A, prepare a schedule of changes in working capital and a fund flow statement.

Liabilities	2001	2002	Assets	2001	2002
Capital	63000	100000	Cash	15000	20000
Long term borrowings	50000	60000	Debtors	30000	28000
Trade creditors	42000	39000	Stock	55000	72000
Bank overdraft	35000	25000	Land	80000	100000
Outstanding Expenses	5000	6000	Furniture	15000	10000
	195000	230000		195000	230000

