

DEC 2012

Roll No.

Total No. of Pages : 02

Total No. of Questions : 07

BBA (Sem.-3<sup>rd</sup>)

## COST AND MANAGEMENT ACCOUNTING

Subject Code : BB-303

Paper ID : [C0215]

Time : 3 Hrs.

Max. Marks : 60

### INSTRUCTION TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and students has to attempt any FOUR questions.

### SECTION-A

I. Write briefly :

- (a) Define EOQ
- (b) What do you mean by Management Accounting ?
- (c) Define budget.
- (d) How to calculate P/V Ratio ?
- (e) Define Variable Cost.
- (f) Define overhead.
- (g) Describe Material Control.
- (h) Define Cash Flow Statement.
- (i) What do you mean by working capital ?
- (j) What do you mean by Financial Account ?

### SECTION-B

2. Write a detailed note on Material, Labour and Overhead control.
3. What do you mean by Cost Accounting ? Discuss in detail scope and objectives of cost accounting in the era of globalisation.
4. Discuss in detail with the help of example how marginal costing differs from absorption costing ?
5. Prepare a cost sheet taking imaginary figures.
6. How to prepare Cash Flow Statement ? Explain with the help of example.
7. Write down the following :
  - (a) Types of budget (5)
  - (b) Performa for fund Flow Statement. (5)