

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

THIRD SEMESTER [BBA] DECEMBER 2016 – JANUARY 2017

Paper Code: BBA-207

Subject: Management Accounting

BBA(B&I)-207

BBA(TTM)-207

BBA(MOM)-209

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Write short notes on **any five** of the following:
- Trend analysis
 - Dupont analysis
 - Zero based budgeting
 - Make or Buy decision
 - Margin of safety
 - Responsibility centres
- Q2 Define Management Accounting. How does it differ from Financial Accounting and Cost Accounting?
- Q3 (a) Given Current Ratio.....2.5
Liquid Ratio..... 1.5
Working Capital..... Rs. 60,000
Calculate:
- Current Liability
 - Current Asset
 - Liquid Asset
 - Stock
- (b) The Current Ratio of a company is 2:1. Which of the following suggestions would improve the ratio, which would reduce it and which would not change it?
- To pay a current liability
 - To sell a motor car for cash at a slight loss.
 - To borrow money for a short time on an interest bearing promissory note.
 - To purchase stock for cash
 - To give an interest bearing promissory note to a creditor to whom money was to be paid.
- Q4 What is a cash flow statement? Prepare performa cash flow statement with imaginary figures.
- Q5 What is Budgetary control? How are budgets prepared? Differentiate between fixed and flexible budgets.
- Q6 A factory works on the standard cost system. The standard estimate materials for manufacture at 100 units of a commodity is 400 kg at Rs. 2.5 per kg. When 200 units of the commodity is 400 kg at Rs. 2.5 per kg. When 200 units of the commodity are manufactured, it is found that 820 kg of materials are consumed at Rs. 2.6 per kg. Calculate the material cost variance, material price variance & material quantity variance.

P.T.O.

BBA

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