8. What do you understand by Break Even Analysis ? Explain with suitable example.

9. Explain perpetual inventory system with example.

------xx------

Roll No. : ....

Total No. of Questions : 9] [Total No. of Printed Pages : 4

F010301T(A)

BBA (Sem.-III) (NEP) Examination, 2024-25

(Major)

MANAGEMENT AND COST ACCOUNTING

Time : 1.5 Hours] [Maximum Marks : 75

Note :1. Attempt questions from **all** sections as directed.

2. The candidates are required to answer in serial order only. If there are many parts of a question, answer them in continuation.

3. "B" Copy will not be provided.

Section-A

(Short Answer Type Questions)

Note : Attempt **any four** questions. Each question carries **6.25** marks. [6.25×4=25]

1. (a) Explain job order cost sheet.

(b) Define theory of constraints.

(c) What do you understand by organisation of process operations?

(d) Define CVP analysis with example.

(e) What is sell or process decision? Explain with example.

(f) What do you understand by TQM?

(g) Describe flow of manufacturing activities.

(h) Calculate P/V ratio from the following :

(i) Sales Rs. 80,000, Variable Cost Rs. 60,000.

(ii) Sales Rs. 1,00,000, Fixed Cost Rs. 30,000, Profit Rs. 20,000.

(iii) S_{pu} Rs. 10, V_{pu} Rs. 7.

(iv) Variable Cost 60%.

(i) Define JIT.

Section-B

(Long Answer Type Questions)

Note : Attempt **any two** questions from the following. Each question carries **12.5** marks. [12.5×2=25]

2. What do you understand by Management Accounting? Define its objectives, functions, nature, advantages and disadvantages.

3. Explain costs and its types briefly.

4. Describe Process order costing with example.

5. Explain Budget and Budgeting. Also describe types of Budgets.

Section-C

(Long Answer Type Questions)

Note : Attempt **any two** questions from the following. Each question carries **12.5** marks. [12.5×2=25]

6. Describe Job Order Costing with example.

7. Explain Sensitivity analysis with example.