

Course Code: 3BBA4  
Course: Cost & Management Accounting  
Credit: 3  
Last Submission Date: April 30 (for January Session)  
October 31, (for July session)

Max. Marks:-30

Min. Marks:-10

Note:-attempt all questions.

- Que.1 What do you understand by cost accounts? What is its utility to a producer? Describe the benefits obtained from cost accounts.  
Ykkxr ys[ks l s vki D; k l e>rs gS , d mRi kn d ks mudh D; k mi ; kfxrk gS Ykkxr ys[ka l s i klr ykHka dk o.kU dhft, A
- Que.2 During the month of dec.2005, 16000 units of standard product were manufactured out of which 13500 units were sold at Rs.8 per unit the value of raw material consumed were Rs. 60000 & the direct wages paid Rs. 16480 . The factory expenses were allocated to duction at machine hour rate which for this month was Rs 5 per hour & 1200 machine hours were worked during the month. The office expenses are charged @ 20% on works cost & the selling expenses @ 25 paise per unit prepare cost sheet showing cost per unit.  
fnl Ecj 2005 ekg ea ekud mRi kn dh 16000 bdkbz; k; fufeir dh xbl ftuea l s 13500 bdkbz; k; 8 : - ifr bdkbz nj l s cp nh xbA iz; ksx dh xbl dPph l kexh dk eW; 60000 : Fkka vkj iR; {k i kfj Jkfed 16480: Hkpxrku fd; k x; k A dkj [kkuk व्यय मशीन घंटा 5 रु और 1200 मशhu ?k. Vs ekg ea dke fd; k x; kA dk; ky; 0; ; कारखाना परिव्यय पर 20 प्रतिश्र nj l s PktZ fd; k x; k vkj fodz; 0; ; 25 i s i fr bdkbz nj l s pktZ fd; s x, A ifj0; ; i = rFkk i fr bdkbz i fj0; ; r s kj dhft, A
- Que.3 Explain the concept of budgetary control. How does it operate as tool of Management control?  
ctVjh नियंत्रण की धारणा को स्पष्ट/ dhft, A ; g fdl i d kj i z d kd h; fu; a. k ea , d ; a dh rjg dk; l djrk gA
- Que.4 The standard material requirement to manufactured one unit product A is 5 Kg & Standard price per Kg. Of material is Rs.3. the cost accountants record however reveal that 16000 Kg.of material costing Rs. 52000 were used for producing 3000 units of product A. Calculate material variances.  
mRi kn 'v' dh , d bdkbz dks fuekZ k ds fy; s l kexh dh i Hkkfor ek=k 5 fdxk vkj i xkf. kr eW; 3: - प्रति कि.ग्रा है। लेखपाल के अभिलेख दशkr s gS fd mRi kn 'v' dh 3000 bdkbz; k; dks cukus ds fy; s 52000 : - dh 16000 fd-xke l kexh iz; Pr gpA l kexh fopj .kka dh x. kuk dhft, A
- Que.5 What is a fund flow statement? How does it differ from cash flow statement? Explain the main sources and used of funds.  
कोष i zkg fooj .k D; k gS ; g jksdM+i zkg fooj .k l s fdl i zdkj fhkUu gS \ कोषका ds i xq[ k L=krka , oa mi ; kxka dk o.kU dhft, A

- Que.6 State the reasons for disagreement between the costing and financial result prepare an imaginary reconciliation statement.  
लागत तथा वित्तीय परिणामों को तैयार करने की तुलना करें तथा एक समाधान विवरण पत्र तैयार करें।
- Que.7 Prepare a cash flow statement from the following information:  
निम्नलिखित जानकारी से एक प्रवाह बजट तैयार करें :-
- |                                     |        |
|-------------------------------------|--------|
| (1) Opening cash balance            | 30,000 |
| प्रारंभिक रोकड़ शेष                 |        |
| (2) Closing cash balance            | 38,000 |
| अन्तिम रोकड़ शेष                    |        |
| (2) Increase in creditors           | 26,000 |
| व्यापकों का ऋण में वृद्धि           |        |
| (3) Decrease in debtors             | 34,000 |
| व्यक्तियों का ऋण में घटाव           |        |
| (1) Fixed assets purchased          | 60,000 |
| निश्चित संपत्तियों का खरीद          |        |
| (2) Redemption of preference shares | 28,000 |
| पूर्वाधिकार अंशों का लौटाना         |        |
| (3) Profit for the year             | 36,000 |
| वार्षिक लाभ                         |        |
- Que.8 Write short notes:- (Any two)  
निम्नलिखित में से दो संक्षेपित टिप्पणियाँ लिखें।
- (1) Standard costing  
मानक लागत
  - (2) Elements of cost  
लागत के घटक
  - (3) Margin of safety  
सुरक्षा की सीमा
- Que.9 Explain cost volume – profit analysis with detail.  
लागत, मात्रा, लाभ विश्लेषण को विस्तार से समझाएँ, A
- Que.10 Explain economic order quantity prove with example.  
आर्थिक क्रय मात्रा का प्रमाण दें, A