

2M5102

Roll No. _____

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M. B. A. II Sem. (Main / Back) Exam., July-August 2015

M-202 A Cost Accounting for Management

Time: 3 Hours

Maximum Marks: 70

Min. Passing Marks: 28

Instructions to Candidates:

- (i) *The question paper is divided in two sections.*
- (ii) *There are sections A & B. Section A contains 6 questions out of which the candidate is required to attempt any 4 questions.*

Section B contains short case study / application based question which is compulsory. — — —

(iii) A 1 hr 30 min is to be given for the paper.

1. NIL

SECTION-A

Q. 1 What is meant by overheads? How can these be classified? Explain with examples. [5+4+5=14]

Q. 2 From the following information of Neha Ltd. calculate - [3+2+3+3+3=14]

- (i) Material cost variance
- (ii) Material price variance
- (iii) Material usage variance
- (iv) Material mix variance, and
- (v) Material yield variance.

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Standard	Actual for 10 mixes
Material X 40 kgs @ Rs.6	Material X 600 kgs @ Rs.4
Material Y 60 kgs @ Rs.4	Material Y 400 kgs @ Rs.6
Process less 20%	Process less 30%

Q. 3 (a) What are the demerits of traditional costing? Explain. [5]

(b) Dheeraj Ltd. Company manufacturing two products furnishes the following data for a year: [9]

Product	Annual output (units)	Total Machine Hours	Total No. of Material Purchase orders	Total No. of setups
A	5000	20,000	160	20
B	60,000	1,20,000	384	44

The following overheads are incurred:

Machine volume related Activity Costs Rs. 5,00,000

Machine setup related costs Rs. 8,20,000

Material purchases related costs Rs. 6,18,000

You are required to calculate the cost per unit of each product on the basis of Activity Based Costing method.

Q. 4 What is cost audit? Discuss its scope and advantages. [5+4+5=14]

Q. 5 Write short notes on: [5+5+4=14]

(a) Target costing

(b) Balanced score card

(c) Key Factor

Q. 6 What do you understand by the term 'Reporting to Management'? Describe essential characteristics of a good Cost Report. [5+9=14]

SECTION-B

Q. 7 The following information of Sunita Ltd. is given for the year 2013:

	First 6 months	Last 6 months
	Rs.	Rs.
Sales	2,70,000	3,00,000
Less : Total cost	2,40,000	2,58,000
Profit	30,000	42,000

Calculate the following for the year 2013:

- (i) Profit Volume Ratio
- (ii) Fixed Cost for the year
- (iii) B.E.P. (in value) for 2013
- (iv) Margin of safety in percentage
- (v) Sales required to earn a profit of Rs. 25,000 after tax, assume tax rate being 50%.
- (vi) Profit earned when sales are Rs. 5,00,000

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