

Name. _____		Printed Pages:02		
Student Admn. No.: _____				
School of Business Backlog Examination, June 2023 [Programme: BBA] [Semester: BBA SEM II] [Batch:]				
Course Title: COST ACCOUNTING		Max Marks: 100		
Course Code: BBAD1009		Time: 3 Hrs.		
Instructions:	1. All questions are compulsory. 2. Assume missing data suitably, if any.			
		K Level	COs	Marks
SECTION-A (15 Marks)		5 Marks each		
1.	Discuss the different elements of costing.	K2	CO1	5
2.	Why budgetary control is necessary for any organization. Explain	K3/K 4	CO2	5
3.	Explain the advantages of flexible budget over fixed budget.	K1/K 2	CO3	5
SECTION-B (40 Marks)		10 Marks each		
4.	Explain overheads and give example.	K3/K 4	CO5	10
5.	“Cost management has come to be an essential tool for management”. Comment	K3/K 4	CO1	10
6.	Highlight the various methods and techniques of costing.	K5	CO3	10
7.	From the following data of TDX Services find out economic order Quantity- Annual usage = 6000 units Cost per unit = 0.30 Buying cost = 7per order Caring cost = 15% of average inventory holding OR Find out the economic order quantity from the following information- Monthly consumption = 3,000 units Cost per unit- Rs.54 Ordering cost- Rs.150 per order Inventory carrying cost - 20 % of the average inventory.	K4/K 5	CO2	10
SECTION-C (45 Marks)		15 Marks each		
8.	The last few months have seen some fluctuation in Asian Paints' sales. For Asian Paints, compute the break-even point to reduce business uncertainty-	K5/K 6	CO4	15

	<p>Fixed Expenses Rs. 1.00.000</p> <p>Selling price Per unit Rs. 20</p> <p>Variable cost per unit Rs. 15</p>			
9.	<p>Find out the economic ordering quantity (E.O.Q) from the following particulars:</p> <p>Annual usage:6,000 units</p> <p>Cost of material per unit: Rs 20</p> <p>Cost of placing and receiving one order: Rs 60</p> <p>Annual carrying cost of one unit: 10% of inventory value.</p>	K4/K 5	C02	15
10	<p>Give your views on Marginal costing. Briefly explain the features of marginal costing and how variable cost and fixed cost is treated in marginal costing.</p> <p style="text-align: center;">OR</p> <p>Contrast your thoughts on marginal costs. Explain the highlights of marginal costing and how variable and fixed costs are treated in marginal costing.</p>	K5/K 6	CO5	15