

Roll No.

F010301T(A)

**B. B. A. (Third Semester)
EXAMINATION, 2022-23
(NEP)**

MANAGEMENT AND COST ACCOUNTING

Time : One Hour | [Maximum Marks : $37\frac{1}{2}$

Note : This paper consists of two Sections A and B. Carefully read the instructions of each Section in solving the question paper. Candidates have to write their answers in the given answer-copy only. No separate answer-copy (B Copy) will be provided.

Section—A

(Short Answer Type Questions)

Note : All questions are compulsory. Answer the following questions as short answer type questions. Each question carries 3 marks, maximum 150 words each.

1. (A) Explain Direct and Indirect Cost.

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(B) What are the purposes of Management Accounting ?

(C) Explain FIFO Inventory system.

(D) What are the usage of process cost accounting ?

(E) What is Contribution ?

(F) Explain about the Variable and Mixed Cost.

(G) Explain Cost Variance.

Section—B

(Long Answer Type Questions)

Note : This section contains four questions from which *one* question is to be answered as long question. Each question carries $16\frac{1}{2}$ marks, maximum 500 words each.

2. What do you understand by classification of cost ? Explain characteristics and types of classification of cost.

P. T. O.

(3)

Or

3. What do you understand by Job Order Cost Accounting and make a format of Job Cost sheet.

Or

4. What are the identification factors of Fixed, Variable and Mixed Cost ? Explain with example fixed, variable and mixed cost.

Or

5. What is Master Budget ? Explain the operating and capital expenditure budget.