

Total No. of printed pages = 5.

63/2 (SEM-1) MBA 1-6

2021

MBA

(held in 2022)

(Theory Paper)

Paper Code : MBA-1.6 (New)

(Accounting for Managers)

Full Marks – 70

Time – 3 hours

**The figures in the margin indicate full marks
for the questions.**

- 1. Write short notes on any *five* from the following :**
2×5=10

- (a) Marginal Cost**
- (b) Standard Cost**
- (c) Variance**
- (d) Costing**
- (e) Differential Costing**
- (f) Cost Unit**
- (g) Cost Centre.**

[Turn over

2. Answer any *four* from the following questions :
5×4=20

- (a) Classify costs.
- (b) Discuss cost, volume and profit analysis.
- (c) Discuss break even analysis.
- (d) Classify budgets.
- (e) Discuss variance analysis.
- (f) State the objectives of Standard Costing.

3. Answer any *four* of the following : 7×4=28

- (a) Discuss the managerial application of marginal costing.
- (b) Classify Variance in Standard Costing.
- (c) Discuss Financial Accounting and Management Accounting.
- (d) Draw a Proforma Cost Sheet.
- (e) State the use of accounting information for managerial decision making.
- (f) Distinguish between Job costing and Process costing.

4. The following information is gathered for product A, B, and C of Y Ltd. (all figures in Rupees) :

	Product A	Product B	Product C
Selling Price	100	64	80
Direct Material	40	40	40
Direct Wages	10	4	6
Direct Labour Hours	20	4	5

Advise the management as to which product would be profitable during labour shortage. 12

(Theory Paper)

Paper Code : MBA-1-6 (Old)

(Accounting for Managers)

Full Marks – 70

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The figures in the margin indicate full marks for the questions.

1. Write short notes on any *five* from the following :

2×5=10

- (a) Marginal Cost
- (b) Standard Cost
- (c) Variance
- (d) Costing
- (e) Differential Costing
- (f) Cost Unit
- (g) Cost Centre.

2. Answer any *five* from the following questions :

4×5=20

- (a) Classify costs.
- (b) Discuss cost, volume and profit analysis.
- (c) Discuss break even analysis.
- (d) Classify budgets.

(e) Discuss variance analysis.

(f) Discuss the scope of management accounting.

(g) State the objectives of Standard Costing.

3. Answer any *five* of the following : 8×5=40

- (a) Discuss the managerial application of marginal costing.
- (b) Classify Variance in Standard Costing.
- (c) Discuss Financial Accounting and Management Accounting.
- (d) Draw a Proforma Cost Sheet.
- (e) What are the advantages and disadvantages of standard costing ? 4+4=8
- (f) The following information is gathered for product A and B of Y Ltd. (all figures in Rupees) :

	Product A	Product B
Selling Price.	100	64
Direct Material	40	40
Direct Wages	10	4
Direct Labour Hours	20	4

Advise the management as to which product would be profitable during labour shortage.