

Tribhuvan University
Faculty of Management
Model Question 2023

Full Marks: 100

Pass Marks: 50

Time: 3 Hrs.

BBA 3rd Semester ACC 202: Cost and Management Accounting

Candidates are required to give their answer in their own words as far as practicable. The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions (Attempt ALL Questions)

(10x2)

1. State any two objectives of cost account.
2. What is perpetual inventory system?
3. Define semi variable cost.
4. Write about opportunity cost.
5. What is premium plan?

6. A manufacturing company provides you the following information of a material:
 - Economic order quantity 4,000 units
 - Annual requirement 40,000 units
 - Cost per unit of material Rs.20
 - Carrying cost is 10% of inventory value

Required: Ordering cost per order.

7. The following data are given to you:

Standard and actual output =	2,000 units
Output per hour =	15 units
Rate per hour =	Rs.30

Required: Total wages under Gant Task Bonus Scheme

8. KK Company Ltd. is working at its annual normal capacity of 5,000 units. The total cost per unit is Rs.70. The annual fixed costs are Rs.100,000.

Required: Total cost at 80% of the normal capacity.

9. The following information of a manufacturing company are presented below:

Actual hours worked 2,900

Fixed overhead (4,000 hours Normal Capacity) Rs.32,000

Actual production 50 units

Bba 3rd Semester Cost Accounting Davccfbid

S. L. Kohli



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Cost Accounting (For B.Com, BBA, BBM and BMS) Rachchh Minaxi & Rachchh, Gunvantrai A., 2015 This book has been specially designed to help the students and readers to understand and get acquainted with practical application of each topic This book adopts the approach s for solving the problems as mentioned in the syllabus A large number of problems have been solved keeping in view the difficulties encountered by the students in understanding the subject Problems have been framed to suit the requirements of the examinations keeping in view the trend followed Hence simple brief yet difficult problems expected in the subject and the level of knowledge expected of the students has been kept in mind while framing the problems KEY FEATURES Content has been developed according to the syllabus requirements The units are written in simple language Numerous illustrations examples and case studies for better understanding of concepts Chapter end questions for practice

Cost Accounting: Principles & Practice, 3rd Edition M N Arora & Priyanka Katyal, Year after year this book has immensely helped students in their comprehension of the subject and score good marks in examinations It has been written specifically for the prescribed syllabus of Cost Accounting Paper of BCom Hons Semester IV of the University of Delhi and of School of Open Learning Its basic features are the same as the mother book Cost Accounting Principles and Practice which is a UGC recommended text for the last many years Thus it gives a thorough grounding in cost concepts cost behaviour and costing methods The subject matter has been organized on first things first basis to sustain the interest of the students Every discussion involving conceptual difficulties is immediately followed by a numerical example

Professional Cost Accounting S. L. Kohli, 2005

Cost Accounting S.P. IYENGAR, 2023-07-12 This Book lays particular emphasis on managerial uses of cost information Although written mainly from the point of view of students taking up the university examinations to qualify themselves for a degree in commerce the book will be highly useful to those interested in the various professional examinations too The practicing business manager will find the book to be very useful guide in his attempt at making efficient and economical use of the relatively scarce resources

A Cost Accounting Handbook for Colleges and Universities James A. Hyatt, 1983

Cost Accounting, 2011*

Cost And Management Accounting M. E. Thukaram Rao, 2007 The Book Is Divided Into Two Parts Part I Deals With Cost Accounting Its Principles And Practice And Part Ii Deals With Management Accounting Its Principles And Problems The Book Is Written In Simple Language With Lucid Style The Book Is Helpful For B Com B B M B B A B C A M Com M B A C S I C W A And Other Related Courses Problems Are Drawn From Many University And Professional Examination Question Papers And Solved In A Graded Manner Many Objective Type Questions Are Included To Test Understanding Capacity Of Students

Management and Cost Accounting - Access Code Charles T. Horngren, 2002-02-01

Advanced Cost Accounting S. P. Jain, K. C. Narang, 1984

Cost Accounting Jawahar Lal, 2008

Advanced Cost Accounting S. P. Arora, T. S. Soni, 1986

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