

Roll No. ....

**Paper Code – F010301T-A**

**BBA 2<sup>nd</sup> Year (Semester-III) EXAMINATION, 2023-24**  
**(NEP)**

**K-128**

**(A) - MANAGEMENT & COST ACCOUNTING**

Time : One Hours]

[Maximum Marks :  $37\frac{1}{2}$

**Note-** This paper consists of three Section A, B and C.  
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-** This section contains seven questions from which

**Two** questions is to be answered as short answer type question. Each question carries **6.25** marks.

1. (A) What is Management Accounting ?  
(B) What is Fixed Cost ?  
(C) What is Variable Cost ?  
(D) What is Semi-Variable Cost ?

- (E) What is the Break-Even point ?
- (F) What is the material Price Variance ?
- (G) What is the overhead variance ?

**Section-B**  
**(Long Answer Type Questions)**

**Note-** This section contains two questions from which **one** question is to be answered as long question. Each question carries **12.5** marks.

- 2. What do you understand by the Job Costing Method ? Describe with an example.

**(Or)**

- 3. Describe TQM and Describe JIT.

**Section-C**  
**(Long Answer Type Questions)**

**Note-** This section contains two questions from which **one** question is to be answered as long question. Each question carries **12.5** marks.

- 4. Give the format of the Income statement of Manufacturing Companies.

**(Or)**

- 5. What is a Flexible Budget ?

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