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BBA
(SEM II) THEORY EXAMINATION 2024-25
MANAGEMENT ACCOUNTING

TIME: 3 HRS

M.MARKS: 70

Note: Attempt all Sections. In case of any missing data; choose suitably.

SECTION A

1. Attempt all questions in brief. 02 x 7 = 14

Qno.	Question	CO	Level
a.	Define the Balance Sheet.	1	K2
b.	What is financial analysis and forecasting		
c.	Discuss financial decision-making tool.		
d.	Explain effective use of ratio analysis.		
e.	Explain the significance of Material Price Variance, Material Usage Variance, Labour Rate Variance.		
f.	Define responsibility accounting.		
g.	Discuss break-even analysis for evaluating new projects.		

SECTION B

2. Attempt any three of the following: 07 x 3 = 21

Qno.	Question	CO	Level
a.	What are the key factors that an analyst must consider while interpreting financial data?	1	K2
b.	How marginal costing help in evaluating the most profitable product mix		
c.	Describe the role of a Management Accountant in a modern business organization. How does this role differ from that of a traditional accountant?		
d.	Explain how an understanding of mixed and non-linear cost behaviours can improve the accuracy of financial planning.		
e.	What is the relationship between relevant information and opportunity cost?		

SECTION C

3. Attempt any one part of the following: 07 x 1 = 07

Qno.	Question	CO	Level
a.	Define cost behaviour and explain the different types of cost behaviour: fixed, variable, semi-variable, and stepped costs. How does understanding cost behaviour help managers in budgeting and forecasting?	1	K2
b.	Describe the role of a Management Accountant in a modern business organization. How does this role differ from that of a traditional accountant?		

4. Attempt any one part of the following: 07 x 1 = 07

Qno.	Question	CO	Level
a.	Discuss how strategic factors like supplier reliability, quality control, confidentiality, and capacity constraints influence the make-or-buy decision beyond just the cost comparison.	1	K2



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b.	Discuss the impact of fixed costs, variable costs, and sales price on the break-even point. How does break-even analysis help in profit planning under different levels of output? Include a numerical illustration.		
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5. Attempt any one part of the following: 07 x 1 = 07

Qno.	Question	CO	Level
a.	How does responsibility accounting contribute to better decision-making and control within an organization? Illustrate with examples how performance is evaluated for each type of responsibility center.	1	K2
b.	What is standard costing? Explain its objectives and how it is used as a tool for cost control and performance measurement. Discuss the process of setting standards for material and labour.		

6. Attempt any one part of the following: 07 x 1 = 07

Qno.	Question	CO	Level
a.	Explain the purpose and components of the Cash Flow Statement. How does it differ from the Income Statement in terms of financial analysis and forecasting?	1	K2
b.	Define financial statements and explain their key components. Discuss the importance of financial statements in the decision-making process for various stakeholders such as management, investors, creditors, and government authorities.		

7. Attempt any one part of the following: 07 x 1 = 07

Qno.	Question	CO	Level
a.	Discuss the preparation of a Fund Flow Statement. What are the main components involved in it, and how is the Statement of Changes in Working Capital used in the analysis? Provide a detailed explanation.	1	K2
b.	Explain the role of cash budgeting in financial planning and control. How does it help in managing working capital and avoiding liquidity crises in business operations?		