

3/143

1005E484

Candidate's Seat No : _____

**M.B.A.-I (Sem.-II) Examination
Cost & Management Accounting**

Time : 3 Hours]

May-2017

[Max. Marks : 100

- Q-1(A) How cost accounting is differ from financial accounting explain. 10
 Q-1 (B) Explain the Classification of Cost in brief 10
 Q-2(A) In a factory, the annual average charge for direct wages amount to Rs. 4,80,000. The following are the some of the expenses incurred in the factory: 10

1. Work manager salary Rs 50000
2. Factory rent Rs. 36000, the total cost area is 45000sq.ft. out of which in the shop takes 40000 sq. ft.
3. Wages of workers and sweepers Rs 7000
4. Other factory overheads rs. 53000

A work order is executed in a part of the shop occupying an area of 6000 sq.ft. and cost Rs. 10000 in wages the total wages for all the work orders executed in the shop amounted to rs 160000. Calculate the total amount of factory overhead charges to be allocated to this job

- Q-2(B) How would you allocate cost in activity based costing? Illustrate your answer with imaginary figures? Explain ABM with classification 10

Or

- Q-2 Ph Ltd is manufacturing company having three production department, A, B and C and two service department X and Y the following is the budget for following march 2011 20

Particular	Total	A	B	C	X	Y
Direct material		1000	2000	4000	2000	1000
Direct Wages		5000	2000	8000	1000	2000
Factory rent	4000					
Power	2500					
Depreciation	1000					
Other overhead	9000					

Additional Information:

Particular	A	B	C	X	Y
Area (Sq. Ft.)	500	250	500	250	500
Capital Value of Asset (re. in lakh)	20	40	20	10	10
Machine Hours	1000	2000	4000	1000	1000
Horse power of machine	50	40	20	15	25

A technical assessment or the apportionment of expenses of service department is as under:

Particular	A	B	C	X	Y
Service Dep. X (%)	45	15	30	-	10
Service Dep. Y (%)	60	35	-	5	-

Required:

(P.T.O)