

M.B.A. (GM) Sem.-2 Examination

FC-203

C & MA

Time : 2-30 Hours]

April-2025

[Max. Marks : 70

Q-1	A) What do you understand by Cost and Management Accounting? Briefly describe various Cost concepts under Cost and Management Accounting.	14																								
Q-2	<p>A) Explain Activity based Costing with its advantages and disadvantages.</p> <p><u>OR</u></p> <p>B) A truck owner provides you the following information-</p> <table> <tr> <td>Capacity of truck</td> <td>10 tonnes</td> </tr> <tr> <td>Distance covered each way</td> <td>50 Kms</td> </tr> <tr> <td>No. of round trips per day</td> <td>2</td> </tr> <tr> <td>No. of days operated</td> <td>25 days a month</td> </tr> <tr> <td>Operating cost of a truck</td> <td>Rs.55000 per month</td> </tr> </table> <p>On outward trip freight is available to the extent of 90% capacity and on return 20% capacity.</p> <p>Calculate (a) Tonne-Km per month (b) Operating cost per tonne-Km (c) Rate per tonne-Km per trip to be charged so as to earn a profit of 50% on freight</p> <p>(d) Freight earned per outward trip (e) Freight earned per inward trip</p>	Capacity of truck	10 tonnes	Distance covered each way	50 Kms	No. of round trips per day	2	No. of days operated	25 days a month	Operating cost of a truck	Rs.55000 per month	14														
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Q-3	<p>A) Explain Life Cycle Costing with an example. Briefly explain its types.</p> <p><u>OR</u></p> <p>B) Transport company supplies the following details in respect of a truck of 5 tonne capacity—</p> <table> <tr> <td>Cost of truck</td> <td>Rs.90,000</td> <td>Cleaners wages</td> <td>Rs. 250 per month</td> </tr> <tr> <td>Estimated Life</td> <td>10 years</td> <td>Insurance</td> <td>Rs 4800 per year</td> </tr> <tr> <td>Diesel ,oil, grease</td> <td>Rs 15 per trip each way</td> <td>Tax</td> <td>Rs. 2400 per year</td> </tr> <tr> <td>Repairs & Maintenance</td> <td>500 per month</td> <td></td> <td></td> </tr> <tr> <td>Gen. Supervision's charges</td> <td>Rs. 4800 per year</td> <td></td> <td></td> </tr> <tr> <td>Driver's wages</td> <td>Rs. 500 per month</td> <td></td> <td></td> </tr> </table>	Cost of truck	Rs.90,000	Cleaners wages	Rs. 250 per month	Estimated Life	10 years	Insurance	Rs 4800 per year	Diesel ,oil, grease	Rs 15 per trip each way	Tax	Rs. 2400 per year	Repairs & Maintenance	500 per month			Gen. Supervision's charges	Rs. 4800 per year			Driver's wages	Rs. 500 per month			14
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