



Chhatrapati Shahu Ji Maharaj  
University, Kanpur

**Answer Script Details**  
**Barcode** 5457417

**Roll No.** 23070002068  
**Total Mark** 27/37.50

**Exam** BACHELOR OF BUSINESS ADMINISTRATION\_ODD EX  
**Subject** F010301TA - MANAGEMENT AND COST ACCOUNTING

**Question wise Mark Summary**

**Q.No Mark Q.No Mark Q.No Mark Q.No Mark**

1A NA/6

1B NA/6

1C NA/6

1D NA/6

1E NA/6

1F 5/6

1G NA/6

1H 6/6

1I NA/6

2 NA/12

3 8/12

4 NA/12

5 NA/12

6 NA/12

7 NA/12

8 8/12

9 NA/12

# Chhatrapati Shahu Ji Maharaj University Kanpur, Uttar Pradesh

## PART-II

### MARKS OBTAINED

Q.	1	2	3	4	5	6	7	8	9	10
(a)										
(b)										
(c)										
(d)										
(e)										
(f)										
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(i)										
(j)										
Total										
Total Marks in Figures						Max. Marks				
Total Marks in Words										



F 0 1 0 3 0 1 T (A)  
Paper Code

Signature of Evaluator

Date of Exam: 23-12-2024 Shift: Afternoon Room No.: Gr-15  
 Morning/Evening/Afternoon  
 Paper Code: F010301T(A) Subject: Accounting Year: III  
 Name of Candidate: Priyanshu Singh  
 Roll No. 23070002068

Signature of Candidate  
 Signature of Invigilator  
 COE Facsimile

Course: BBA  
 Session: 2024-25 Year/Semester: III  
 Subject Name: Cost Accounting  
 Medium: English  Hindi   
 Paper Code: F 0 1 0 3 0 1 T (A)  
 Exam Date: 23-12-2024  
 Name of Candidate: P R I Y A N S H U S I N G H  
 Father's Name: A S H O K S I N G H

संस्थान का कोड College Code: K N I 6 2  
 परीक्षा केंद्र का कोड Exam Centre Code: K N I 6 2

A	A	0	0	0
E	B	1	1	1
F	D	2	2	2
H	J	3	3	3
K	4	4	4	4
L	L	5	5	5
R	M	6	6	6
S	7	7	7	7
U	T	8	8	8
U	9	9	9	9
W				

प्रकार का परीक्षा Type of Exam

Regular  Ex-Student   
 Offshore  Back Paper Exam   
 Private

ANSWER BOOKLET NO.  
5457417

F 0 1 0 3 0 1 T (A)  
Paper Code

संस्था संख्या Enrolment Number: C S J M A 2 3 0 0 0 1 2 5 8 2 7  
 परीक्षार्थी अभ्यर्थक संख्या Candidate's Roll Number: 23070002068  
 पेपर कोड Paper Code: F 0 1 0 3 0 1 T (A)

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7	7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9

Signature of Candidate: Priyanshu  
 Signature of Invigilator  
 COE Facsimile

नोट- 1. परीक्षार्थी को निर्दिष्ट किया जाता है कि आवरण वाले को मुद्रा प्रारण पर अधिक सभी निर्देशों को सावधानीपूर्वक पढ़ें।  
 2. अंकन में भरो जाने वाली प्रतिक्रियाएँ काफी सरफ से शुद्ध की जायें। 3. गोली को काले या नीले बॉलपेन से भरा जायें।

### INSTRUCTION TO THE CANDIDATE FOR FILLING PART-I

1. Read the instructions carefully given on the answer script and admit card.
2. Write Date of Exam, Shift, Paper Code & Name of Subject Correctly.
3. Write Name & Roll No. Correctly.
4. Write Semester & Branch Correctly.

### INSTRUCTION TO THE CANDIDATE FOR FILLING PART-II

1. Use blue or black ball point pen for writing alphabets & numerals in  boxes.
2. Carefully study the example before you start marking.
3. As shown in the example below, blacken the circles completely.



4. Make no Stray marks on this sheet.

### 5. DO NOT WRITE OR MARK ON THE BAR CODE.

### IN ORDER TO AVOID UFM ( UNFAIR MEANS ) :

1. The Roll No. and Answer Book no. found elsewhere or any other symbol found in the answer book will be treated as unfair means.
2. Any tampering of Bar Code and Booklet no shall be treated as Unfair Means.
3. Do Not bring the materials like slip of paper/mobile/digital diaries/ study material/ revision notes in examination hall. Possession of the mobiles/ digital diaries/electronic/digital/ watch and any other electronic gadget except memory less scientific calculator shall be considered as UFM case.
4. Do not keep or paste currency note in answer script it shall be consider as UFM.

### अनुचित साधन से बचने हेतु :

1. उत्तर पुस्तिका को निर्दिष्ट स्थान को जोड़कर अनुक्रमिक एवं उत्तरपुस्तिका का क्रमक कही और न लिखें तथा कोई भी चिह्न न बनायें क्योंकि यह अनुचित साधन प्रयोग की परिधि में आता है।
2. उत्तर पुस्तिका को बरततेव अथवा उत्तर पुस्तिका संख्या पर छेद जड़ करने पर अनुचित साधन प्रयोग माना जायेगा।
3. परीक्षा कक्ष में बिना बसतुर् साधन न लायें, जैसे लिखें हुए कागज के टुकड़ें, मोबाईल, डिजिटल काली, डिजिटल लॉच, कलम, घुसलक या सभी बसतुर् जो अनुचित साधन को अन्तर्गत आती है। केवल संबंधित कार्यक्रम में ही केंबरी लेस साइंटिफिक कैल्कुलेटर ले जाने की अनुमति होगी।
4. उत्तर पुस्तिकाओं में कपड़े न रखां न ही उत्तर पुस्तिका में चिह्नकलमें ऐसा कालत अनुचित साधन प्रयोग की परिधि में आता है।

### राजिस्त्रांकित (रोल नंबर)

1. प्रवेश पत्र एवं उत्तर पुस्तिका पर दिव्ये सवे निर्देशों को ध्यान से पढ़ें।
2. उत्तर पुस्तिका के दूसरी तरफ कुछ न लिखें।
3. उत्तर पुस्तिका के पृष्ठों पर दां-पी तरफ लिखें।
4. प्रश्न पत्र पर अपने अनुक्रमिक को अधिलिखित कुछ न लिखें।
5. प्रश्न पत्र कोड एवं प्रश्न पत्र ID सहायकी पूर्णक लिखें।
6. अपनी स्थिति स्पष्ट लिखें।
7. उत्तर पुस्तिका के पृष्ठों की संख्या देखें। अगर उत्तर पुस्तिका में पृष्ठ ( 1-24) से कम है या कटे हुए है, तो वहीं शुरू होने के पूर्व दूसरी उत्तर पुस्तिका ले लें।
8. प्रश्नपत्र को देखें, यदि प्रश्नपत्र के विषय कोड, विषय का नाम तथा प्रश्न में कोई त्रुटि है तो उसको पहिला होने के 30 मिनट के अन्दर कक्षा निरीक्षक को तत्काल सूचित करें, उसके बाद विरचिद्यताएय द्वारा कोई का नहीं की जायेगी।
9. प्रश्नों के उत्तर लिखने के लिये पेन्सिल का प्रयोग न करें।
10. बी कोपी या अधिलिखित छाक नहीं दिया जायेगा।

### INSTRUCTION TO THE CANDIDATE

1. Read the instructions carefully given on the Question Paper, Admit Card & Answer Script.
2. Do not write anything on back side of the cover page.
3. Write on both sides of pages of answer book.
4. Do not write anything on question paper except Roll Number.
5. Write Paper Code & Question Paper Id carefully.
6. CHECK the number of pages ( 1-24) or any other kind of damage in your answer script, if found than change the answer script immediately before the commencement of examination.
7. CHECK the Question Paper for any kind of discrepancy e.g. Subject Code, Subject Name, and Question of the Question Paper during first THIRTY MINUTES of the commencement of the exam, so that it can be corrected in TIME. After that no corrections shall be entertained by the university.
8. Do not use pencil for answering the question.
9. Write status correctly e.g. those appearing in carry over papers should fill in status as Carry Over. Those appearing as Ex- Students should fill in status as ex.
10. No supplementary answer book & graph paper will be provided.

### INSTRUCTION TO THE CANDIDATE FOR FILLING PART-IV

1. Use blue or black ball point pen for writing alphabets & numerals in  Boxes.
2. Use blue or black ball point pen for filling the circles.

	1	8	1	5	4	3	2	1	6	9
0	0	0	0	0	0	0	0	0	0	0
1	●	1	●	1	1	1	1	●	1	1
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3	3	3	3	3	3	●	3	3	3	3
4	4	4	4	4	●	4	4	4	4	4
5	5	5	5	●	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	●	6
7	7	7	7	7	7	7	7	7	7	7
8	8	●	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	●

Note- If your Roll No. is of 10 digits. Please leave first three columns .



# Cost Accounting

## Section - A

### Answer - 1 (f)

#### Total Quality Management

A process or tool of improving the quality and quantity of the products and services is known as TQM (Total Quality Management).

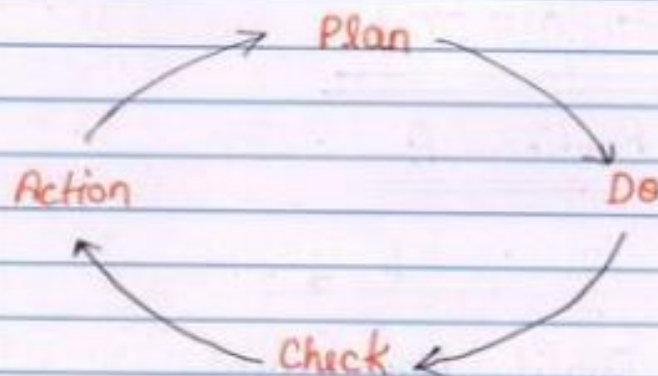
TQM not only improves the quality of the products but also increases the productivity and efficiency of the firm.

#### Importance of TQM :-

- TQM helps in increasing the quality of the products.
- It helps in increasing the productivity of the firm.
- It helps in continuous improvement.
- It leads to customer satisfaction.
- It strengthens the competitive edge of the firms.

#### TQM includes :-

PDCA Cycle which refers to Plan, Do, Check and Action.



### Limitations of TQM -

A A very long and time-taking process.

Based on Management and employees relation and if any problem occurs it will act as a limiting factor.

### Principles of TQM -

- Top management
- Customer orientati
- Training needs
- Tools and Techniques.



## Answer - Q1(h)

Calculating P/V Ratio :-

- (i). Sales - Rs. 80000  
Variable cost - Rs. 60000  
P/V = ?

$$P/V \Rightarrow \frac{\text{Sales} - \text{Variable cost}}{\text{Sales}} \times 100$$

$$\Rightarrow \frac{80000 - 60000}{80000} \times 100$$

$$\Rightarrow \frac{80000 - 60000}{80000} \times 100$$

$$\Rightarrow \frac{20000}{80000} \times 100 \Rightarrow 25\%$$

- (ii). Sales - Rs. 100000, ~~VE~~ Fixed cost  $\Rightarrow$  30000  
Profit = Rs. 20000

$$P/V \Rightarrow \frac{\text{Fixed cost} + \text{Profit}}{\text{Sales}} \times 100$$

$$\Rightarrow \frac{30000 + 20000}{100000} \times 100$$

$$\Rightarrow \frac{50000}{100000} \times 100$$

$$\Rightarrow 50\%$$



(iii). Sales  $\Rightarrow$  10 Rs. per unit  
V/c  $\Rightarrow$  7 Rs. per unit

$$P/V = \frac{S - VC}{S} \times 100$$

$$\Rightarrow \frac{10 - 7}{10} \times 100$$

$$\Rightarrow \frac{3}{10} \times 100 \Rightarrow 30\%$$

(iv). variable cost  $\checkmark$  60%  
60, Sales = let 100%.

$$P/V = \frac{\text{Sales} - VC}{\text{Sales}} \times 100$$

$$\Rightarrow \frac{100 - 60}{100} \times 100$$

$$\Rightarrow \frac{40}{100} \times 100$$

$$\Rightarrow 40\%$$





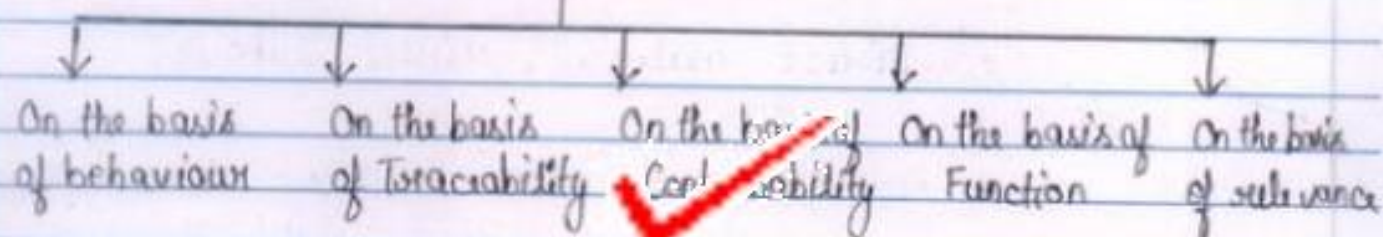
## Section - 'B'

### Answer - 3

### Cost

Cost is the price that occurs in manufacturing a product.

#### Types of Cost



- Fixed
- Variable
- Semi-variable

- Direct
- Indirect

- Controllable
- Uncontrollable

- Manufacturing
- Administration
- S&D
- R&D

- Joint
- Sunk
- Historical
- Opportunity
- Differential
- Common
- Uniform
- Imputed
- Marginal



\* On the basis of behaviour -

1). ~~Unit~~ Fixed Cost - Fixed cost is the cost that does not change with the change in level of output.

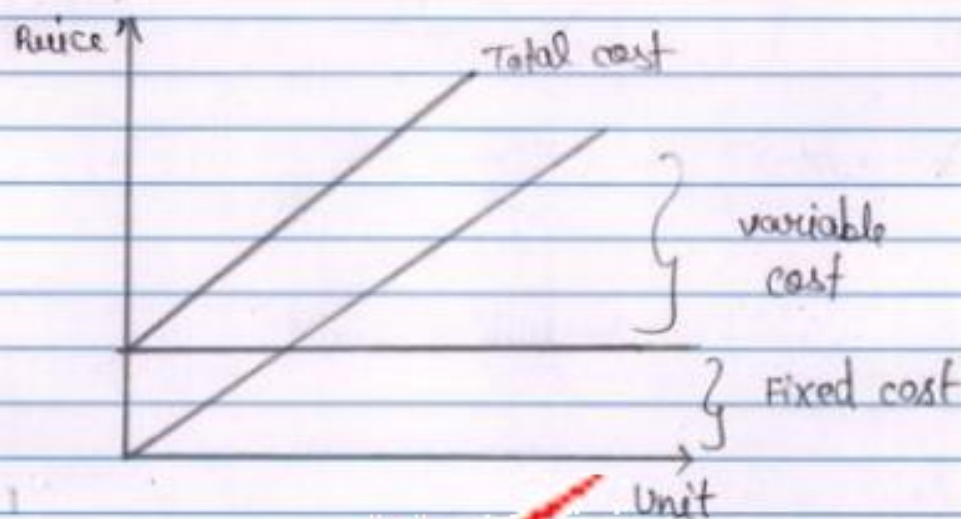
→ It is historical and recurring in nature.  
e.g. - Rent of a factory.

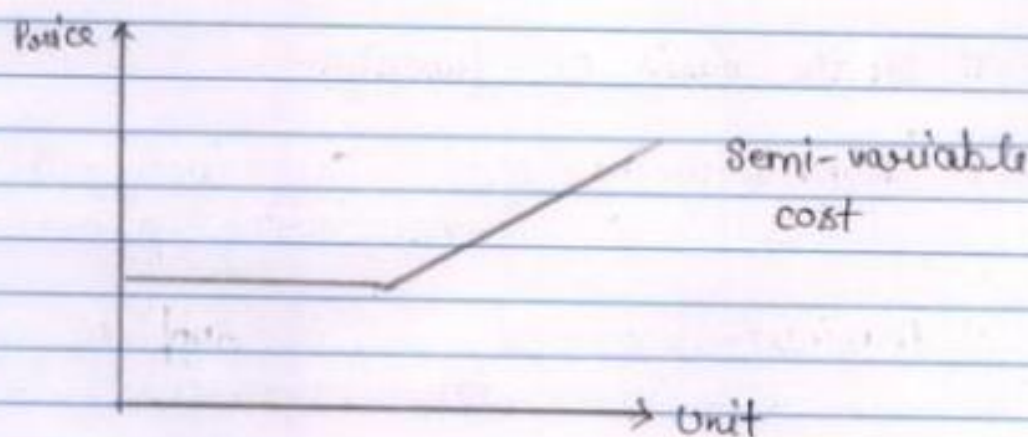
2). Variable Cost - The cost that keeps on changing with the change in level of output.

e.g. - Direct material, direct labour.

3). Semi-Variable Cost - semi-variable cost refers to the cost whose one part is fixed and the other is variable.

e.g. Depreciation.





### \* On the basis of Traceability :-

1). Direct cost - The cost which can be directly allocated to one cost centre is known as direct cost.  
eg. - Workman's salary.

2). Indirect cost - The cost which can not be directly allocated to one cost centre, it is known as indirect cost.  
eg. - Advertising campaign.

### \* On the basis of controllability -

1). Controllable cost - costs which can be controlled using cost control mechanisms.

2). Uncontrollable cost - Cost that can not be controlled using mechanisms.



### \* On the basis of function -

- 1). Manufacturing cost - Cost incurred for manufacturing a product.
- 2). Administration cost - Office supplies and stationary, etc.
- 3). Selling & distribution cost - Cost incurred for selling the product to the end consumer.
- 4). Research & development cost - Cost incurred for market research and product development.

### \* On the basis of relevance -

- 1). Joint Cost - In the processing of single raw material or products are produced and the cost incurred is Joint cost.
- 2). Sunk cost - Cost that is incurred for the process through which no output could be derived.
- 3). Historical cost - Cost that is incurred before the production process started.



- 4). Opportunity cost - Cost occurred for giving up on other opportunities.
- 5). Differential cost refers to the difference in total cost of 2 similar alternatives.
- 6). Uniform cost - Cost standard followed by set of organisations.
- 7). Common cost - Cost for 2 products.
- 8). Imputed cost - Cost that has not incurred but is helpful in decision-making.
- It is also known as -
    - National cost
    - Implicit cost
- 9). Marginal cost - Cost that has incurred for producing one more or one additional unit, it is known as marginal cost.



## Section - C

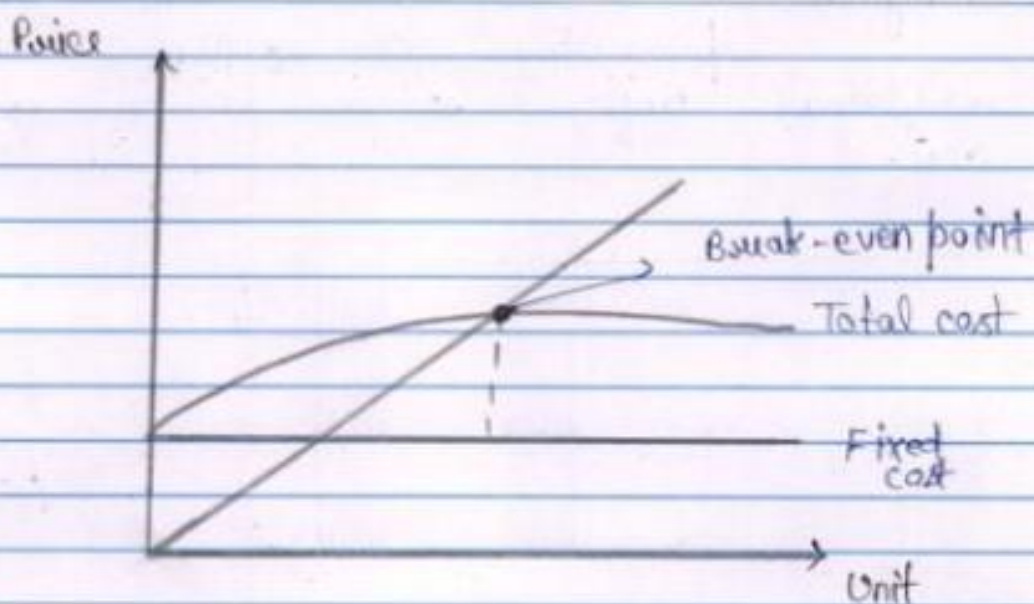
Answer - 4 (a)

### Break - Even Analysis

Break - even analysis is the analysis of the revenue generated and cost incurred for producing or selling a product.

Break - even point refers to the point where the revenue and cost intersects and it is a situation of **No profit and No loss**.

For a loss making unit it is considered the best situation **✓** when it is at its break - even point.





To Calculate break-even point :-

(1). BEP (in units) -

①

$$\frac{\text{Fixed cost}}{\text{Contribution}}$$

②

$$\frac{\text{Fixed cost}}{\text{Sales - Variable cost}}$$

(2). Break even point (in Rs) -

(1).  $\frac{\text{Fixed cost}}{\text{P/V Ratio}}$

(2).  $\text{Fixed Break even (in units)} \times \text{Selling price per unit.}$



In management accounting, break-even analysis is a function of management accounting.

- It helps the management in decision making for its operations work.

[P.T.O]



### Break-even analysis helps in -

- It helps in management decision-making and in its operations.
- The main of break-even analysis is to equate revenue and the cost.
- Break-even analysis helps in minimizing cost for production.
- It is helpful for the analysis of loss-making units.
- It can help in ~~the~~ increasing the revenue of a firm.
- Break-even analysis helps in reducing the total cost of a production or manufacturing firm or organization.

Break-even analysis is a part of CVP analysis.

CVP analysis ~~means~~ the effect of these 3 variables on each other. It is also known as break-even analysis.

P.T.O

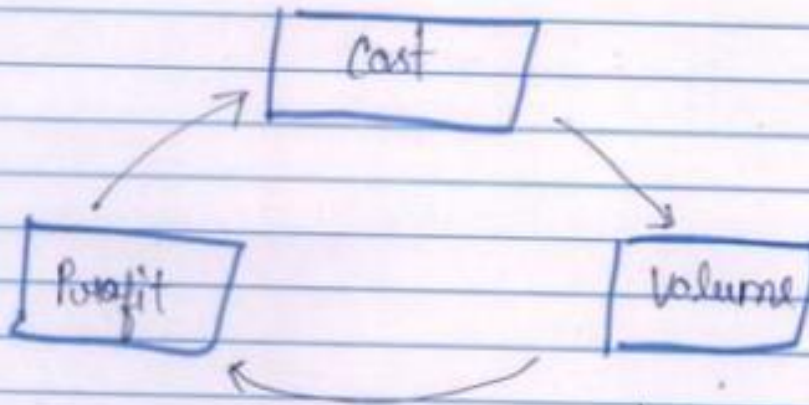


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13





Paper Code

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14

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Paper Code

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15

X



Paper Code

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16

Do Not Write anything in this Portion

X



Paper Code

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17

X

Do Not Write anything in this Portion



Paper Code

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18

X



Paper Code

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19

X

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20

X



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21

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22

X



Paper Code

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23

X



Paper Code

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24

Do Not Write anything in this Portion

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