



WEST BENGAL STATE UNIVERSITY
B.Com. Cor 2nd Semester Examination, 2024

BCMCOR206T-B.COM. (COR)
MANAGEMENT ACCOUNTING

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates should answer in their own words and adhere to the word limit as practicable.
All symbols are of usual significance.*

GROUP-A

Answer any two questions from the following

10×2 = 20

2+2+2+4

1. You are given the following particulars:

Sales (10,000 units)	Rs. 1,60,000
Fixed Cost	Rs. 48,000
Variable Cost	Rs. 96,000

You are required to find out:

- Contribution
- P/V Ratio
- Break-even point (in value)
- Sales to earn a profit of Rs. 60,000 if selling price per unit is reduced by Re. 1.

2. In a factory the standard material consumed per unit of output and standard cost per kg. of material for the production of output of 'M' are follows:

10

Material – 5 kg; Standard Price – Rs. 10 per kg.

The actual figures for the production are as follows:

Output – 800 units of M; Materials used: 4,400 kg; Price of Material: Rs. 9.60 per kg.

Find out all the Material Variances.

3. Define standard costing. Distinguish between standard costing and budgetary control.

3+7

GROUP-B

Answer any two questions from the following

15×2 = 30

Selling Price	₹20 Per unit	15
Variable manufacturing cost	₹11 " "	
Variable Selling Cost	₹3 " "	
Fixed factory overheads	₹5,40,000 per year	
Fixed Selling Cost	₹2,52,000 " "	

between the departments:

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Calculate:

- (i) Profit volume ratio
- (ii) Break-even point expressed in amount of sales in rupees
- (iii) Margin of Safety
- (iv) Number of units that must sold to earn a profit of ₹1,60,800 per year.

5. A company produces three products — P, Q and R from the same manufacturing facilities. The cost and other details of the three products are as follows:

	P	Q	R
Selling Price/unit (₹)	200	160	100
Variable Cost/unit (₹)	120	120	40
Maximum production per month (units)	5000	8000	6000
Maximum demand per month (units)	2000	4000	2400
Fixed expenses/month (₹)	2,76,000		
Total hours available for the month	200 hours		

The processing hours cannot be increased beyond 200 hours per month.

Compute the most profitable product mix.

6. Write short notes on:

3×5

- (a) Non-Integrated system of Cost Accounting system
- (b) Labour Variances
- (c) Break-even point
- (d) Margin of safety
- (e) Absorption costing.