

Tribhuvan University
Faculty of Management
Model Question 2023

Full Marks: 100

Pass Marks: 50

Time: 3 Hrs.

BBA 3rd Semester ACC 202: Cost and Management Accounting

Candidates are required to give their answer in their own words as far as practicable. The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions (Attempt ALL Questions)

(10x2)

1. State any two objectives of cost account.
2. What is perpetual inventory system?
3. Define semi variable cost.
4. Write about opportunity cost.
5. What is premium plan?
6. A manufacturing company provides you the following information of a material:
 - Economic order quantity 4,000 units
 - Annual requirement 40,000 units
 - Cost per unit of material Rs.20
 - Carrying cost is 10% of inventory value

Required: Ordering cost per order.

7. The following data are given to you:

Standard and actual output =	2,000 units
Output per hour =	15 units
Rate per hour =	Rs.30

Required: Total wages under Gant Task Bonus Scheme

8. KK Company Ltd. is working at its annual normal capacity of 5,000 units. The total cost per unit is Rs.70. The annual fixed costs are Rs.100,000.

Required: Total cost at 80% of the normal capacity.

9. The following information of a manufacturing company are presented below:

Actual hours worked 2,900

Fixed overhead (4,000 hours Normal Capacity) Rs.32,000

Actual production 50 units

Sample Paper For Third Semester With Answers

Dr. Himanshu Saxena, Suvidha Chaplot

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S. Chand's Question Bank Mathematics ISC Class XII Term 2 Anjan K.

Chaudhary & Manoj K. Sharma, Key concepts of each chapter is given in the opening section of the chapters Questions are based on the term wise syllabus

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