

24/3/2018



**DOON UNIVERSITY, DEHRADUN**  
**Mid Semester Examination, Second Semester, 2018**  
**Academic Year 2017-18 (Even Semester)**  
**School of Management**  
**Programme Name-IMBA**  
**Course Code and Title :IMBA-202-Management Accounting**

*Time Allowed 2.00 Hours*

*Maximum Marks: 30*

**SECTION : A**

**(Very Short Answer Type Questions) (2x3=6)**

1. What do you understand by management accounting?
2. What is the role of cost in decision making?
3. Define cost and price.

**SECTION : B**

**(Short Answer Type Questions) (4x3=12)**

1. Differentiate between marginal costing and absorption costing.
2. Sales= Rs. 1,00,000  
Fixed Cost= Rs. 30,000  
Variable Cost= Rs. 50,000. Calculate BEP and MOS.
3. Explain decision making in case single product pricing and multi product pricing.

**SECTION : C**

**(Long Answer Type Questions) (6x2= 12)**

1. A company producing a single article sells it at Rs. Rs. 100 each. The variable cost is Rs. 60 each and fixed cost is Rs. 800 per annum. Calculate
  - (i) BEP
  - (ii) Sales to earn a profit of Rs. 1000
  - (iii) Profit at sales of Rs. 5000
  - (iv) New BEP is sale price is reduced by 20%
2. Differentiate between management accounting and cost accounting.