

Roll No.

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Total No. of Pages : 02

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B.Com. (Professional) (2013 to 2017 Batch) (Sem.-5)

COST ACCOUNTING-II

Subject Code : BCOP-501

M.Code : 70421

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and a student has to attempt any FOUR questions.

SECTION-A

1. Answer briefly :

- a) Cost Reduction
- b) Budgetary Control
- c) Variance Analysis
- d) Cost Drivers
- e) JIT
- f) Limitations of Life Cycle Costing
- g) Double Loop Feedback
- h) Cost Audit
- i) Kaizen Costing
- j) EVA

SECTION-B

2. Discuss the Behavioral Consequences of using Cost Accounting Controls.
3. Critically evaluate the various techniques of Cost Reduction.
4. Discuss the process of calculation of cost of product as per target costing. Also discuss the problems of target costing.
5. Discuss the factors which plays significant role in the successful implementation of TQM in an organization.
6. Explain the applicability of Kaizen Costing. Also discuss the basic principles of kaizen costing.
7. Write a brief note on cost accounting records, rules and standards governing the preparation of cost accounts.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.