

**MASTER OF BUSINESS ADMINISTRATION  
(MBAEV)**

**Term-End Examination**

**December, 2012**

**MCN-048 : MANAGEMENT ACCOUNTING**

*Time : 3 hours*

*Maximum Marks : 100*

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**Note :** (i) Attempt *any five* questions.  
(ii) All questions carry *equal* marks.

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1. Distinguish between opportunity cost and marginal cost by giving examples. 20
2. Distinguish between allocation and apportionment of overheads. 20
3. What is Profit-Volume Ratio ? How is it used for profit planning ? 20
4. What is variance analysis ? How it can help in cost control ? 20
5. Distinguish between job costing and process costing through relevant examples. 20
6. Write notes on the following : 20
  - (a) Budgetary control
  - (b) Cost audit

7. Distinguish between job and batch costing giving suitable examples. 20
  8. Explain the difference between Absorption and Variable costing. 20
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