

16/11/2020

Code No. 12048

FACULTY OF MANAGEMENT

M.B.A. II – Semester (CBCS) Examination, November 2020

Subject: Strategic Management Accounting

**Paper – MB – 205
Open Elective – IV**

Time: 2 Hours

Max. Marks: 80

PART – A

Note: Answer any four questions.

(4x5 = 20 Marks)

- 1 Write about make or buy decision
- 2 what is zero based budgeting?
- 3 Transfer pricing
- 4 Activity Based Costing
- 5 Target Costing.

PART – B

Note: Answer any four questions.

(4x15 = 60 Marks)

6. Explain the importance and nature of management control system.

7.

Year	Sales	Profit
2017	4,50,000	85,000
2018	6,00,000	1,05,000

Using the above information calculate:

- i) PV ratio
 - ii) Fixed Cost
 - iii) BEP
 - iv) Sales required to earn a profit of 1,50,000.
8. What is standard costing? Explain concept and purpose of standards.
 9. From the following particulars calculate:

Material	Standard		Actual	
	Units	Price (Rs)	Units	Price (Rs)
A	1010	1.00	1080	1.20
B	410	0.50	380	1.80
C	350	2.00	380	2.80

- i) Material cost variance
- ii) Material price variance
- iii) Material usage variance.

10. What is responsibility center? Explain the types of responsibility centers.
11. Explain about segmented performance evaluation.
12. What is customer account profitability analysis? Explain the need for customer account profitability.
13. What is activity based management? Explain.
14. Explain about PLC assessment and cost assessment in detail.
15. Explain about competitor accounting and its importance.

OU - 1312 OU - 1312