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GURUDAS COLLEGE

(GOVT.SPONSORED)

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ReferenceNo.:

Date: 23.07.2021

Internal Examination 2021
B.Com Sem 4 (Hons. and General)
Subject: Cost and Management Accounting II
Paper: CC 4.2 Ch (for Hons.)
Paper:CC 4.2 Cg(for General)

Full marks :10

Time: 11 am -12pm

Answer any **ONE** questions:

(10)

1. ABC Ltd. made a sales of ₹ 5,00,000 during a period . The net profit for the same period was ₹ 50,000 and the fixed overhead were ₹ 70,000.

Calculate :
a. Profit Volume ratio
b. Break-even point
c. Volume of sales to earn a profit of ₹ 1,00,000
d. Margin of safety

2. What is meant by Activity Based Costing? What are cost drivers? State two differences between activity based costing and traditional costing .