

Exam. Code : 304302

Subject Code : 6347

P.G. Diploma in Business Management 2<sup>nd</sup> Semester  
(Batch 2021-22)

**MANAGEMENT AND COST ACCOUNTING**

**Paper—PGDBM-202**

Time Allowed—3 Hours]

[Maximum Marks—50

Note :— Attempt **FIVE** questions in all, selecting at least **ONE** question from each Section. The **FIFTH** question may be attempted from any Section. All questions carry equal marks.

**SECTION—A**

1. What do you mean by financial accounting ? State its importance and limitations.
2. Discuss the classification of costs in detail.

**SECTION—B**

3. Define budget and budgeting. Discuss the process of budgetary control.
4. Write a detailed note on output costing and contract costing.

### SECTION—C

5. State the functions and scope of Management Accounting. What are the uses of preparing a cash flow statement ?
6. Describe the nature and classification of ratios used in a business.

### SECTION—D

7. Mention the trends in global business environment which have made information system important for a manager. Explain the essentials of a good MIS.
8. Explain the different modes of reporting. What kinds of reports are useful for different levels of management.