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Total No. of Pages: 02
Total No. of Questions: 07

B.COM (Sem.-5th)
COST ACCOUNTING - II
Subject Code: BCOP-501
Paper ID: [B1150]

Time: 3 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATE:

- (i) Section –A, is Compulsory.
- (ii) Attempt any four questions from Section-B.

Section –A

Q.1. Answer the following :

(2x10=20)

- (a) What is Kaizen Costing?
- (b) Define Life Cycle Costing.
- (c) Discuss the concept of Cost Audit.
- (d) What is Back flush costing?
- (e) Explain TQM.
- (f) What is meant by value-chain?
- (g) Explain Cost Reduction.
- (h) What do you mean by learning curves?
- (i) What is cost control?
- (j) Explain Efficiency Audit.

Section –B

(4x10=40)

- Q.2.** Define Balanced Score Card. What are the features of a good Balanced Scorecard?
- Q.3.** Explain the main applications of Strategic cost management.
- Q.4.** Discuss the areas of activity for which accounting records are to be maintained under Cost Accounting Record Rules.
- Q.5.** What is JIT? Discuss the advantages of JIT manufacturing system over traditional manufacturing.

- Q.6.** Discuss the main features of Target Costing Process.
- Q.7.** What are the consequences of using Cost Accounting Controls?

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