

Daffodil International University (DIU)
 Faculty of Business and Entrepreneurship
 Department of Business Administration
Program: BBA

Semester: **Fall-2025**
 Time: **1.5 Hours**
 Course Code: **0411-303**
 Section: All

Examination: **Mid-term**
 Full Marks: **25**
 Course Title: **Management Accounting**
 Teacher's Name: **DAR/SK/MMA/FAH**

(Answer all questions)

1. (a) Show the key activities of Management Accounting.
 (b) Write short note (i) Conversion cost (ii) Fixed and variable cost (iii) Prime cost (iv) Period cost.

[CLO-1: L-2] 3 + 4 = 7 marks

2. Information relating to sales and carriage outwards for six months in Khan Corporation Ltd. in 2024, are given below:

Month	Sales (Units)	Carriage out words (Taka)
January	34	1579
February	32	1521
March	36	1637
April	40	1753
May	33	1550
June	35	1608

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Required:

- a. Ascertain variable cost per unit and total fixed cost under the Least-squares Method.
 b. Express fixed and variable cost in the formula of $Y = a + bX$
 c. What would be the carriage outwards for 38 units of sales in July?

[CLO-2: L-3] 5 + 2 + 2 = 9 marks

3. The following cost and inventory data for the just completed year are taken from the accounting records of Jamuna Company Ltd. in the accounting year 2024:

Costs incurred: Advertising expense Tk.1,00,000; Direct Labor cost Tk.80,000; Purchase of raw materials Tk.1,30,000; Rent, factory building Tk.70,000; Indirect Labor Tk.50,000; Sales Commissions Tk.35,000; Utilities, factory Tk.9,000; Maintenance, factory equipment Tk.24,000; Supplies, factory Tk.800; Depreciation, office equipment Tk.9,000; Depreciation, factory equipment Tk.40,000; Insurance, office Tk.5,000; Bad debt Tk.1,000; Power and fuel Tk.2,000; Selling & administration Expense Tk.20,000; Total sales for the year Tk.6,50,000

Inventories:	Beginning of year	Ending of year
Raw materials.....	Tk.8,000	Tk.7,000
Work-in-process.....	Tk.6,000	Tk.10,000
Finished goods.....	Tk.30,000	Tk.15,000

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Required:

- Prepare a schedule of cost of goods manufactured and income statement for the year.

[CLO-2: L-3] 5 + 4 = 9 marks