

**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

**Required:**

- Ascertain variable cost per unit and total fixed cost under the Least-squares Method.
- Express fixed and variable cost in the formula of  $Y = a + bX$
- 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

**Required:**

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

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