R/E (60:40)
R-2016-17 till 2022-23
E-2016-17 till 2019-20

## TILAK MAHARASHTRA VIDYAPEETH, PUNE

## MASTER OF COMMERCE (M.COM.) EXAMINATION: MAY 2023

## FIRST SEMESTER

**Sub: Management Accounting (MCC-111)** 

Date:	27/05/2023	Total Marks :60	Time: 10.00 am to 12.30pm	
Instru	ictions:	<ol> <li>All questions are compulsory.</li> <li>Figures to the right indicate full marks.</li> </ol>		
	With the heactivity: Production Materials: F Labour: Rs Expenses: Factory exp Administra	e following questions. (Attempt any two) elp of following data for a 50% activity, prepare but at 50% capacity: 500 units Rs. 100 per unit Rs. 10 per unit enses: Rs. 50000(40% fixed) ution expenses= Rs. 40000(50% fixed Funds Flow Statement? Examine its managerial uses	(32) dget at 75% and 100%	
<ol> <li>4.</li> </ol>	Compute Margin of safety of Surya Ltd. from the information given below:  Selling price: Rs. 8 per unit Variable cost: Rs. 4 per unit Fixed cost: Rs. 44000 Sales (Current): 24000 units p.a.  Explain in detail advantages and disadvantages of Management Accounting			
Q.2 1. 2. 3.	Answer the following. (Attempt any one) What are the principles of good reporting system? Explain in detail concept of CVP analysis.		(08)	
Q.3 1. 2. 3.	Management ABC analys	nt of Working Capital	(10)	
0.4	Select the (	Correct Alternatives (Attempt Any Ten)	(10)	

1.	Management accounting serves as a vital source of data for			
	a. Management Planning	b. Cost planning		
	c. Accounts planning	d. Decision making		
2.	Current ratio =			
	a. Current assets/current liabilities	a. Quick assets/current liabilities		
	b. Net profit/sales	c. Gross profit/sales		
3.	Working capital =	•		
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	a. Working assets(-) working liabilities	d. Current liabilities/current assets		
	` ' '			
4.	A system facilitates delegation	of authority.		
	a. Budgetary control	b. Marginal costing		
	c. Cost of capital	d. Break even point		
5.	The objective of is to secure optimum working capital			
	a. Flexible budget	b. Zero based budget		
	c. Cash budget	d. Production budget		
6.	The process of providing information to the	e management is known as		
0.				
	a. Lower level reporting	b. Management reporting		
	c. Written reporting	d. Good reporting		
7.	is a written document which carries the information.			
	a. Input	b. Report		
	c. Ratios	d. Production		
8.	WACC means			
	a. Weighted Average Cost of Carriage	b. Weighted Average Cost of Capital		
	c. Written Average Cost of Capital	d. Written Annual Cost of Capital		
9.	In IRR, for evaluation of more than 1 project, project with IRR is			
	a. Higher	b. Lower		
	c. Average	d. Lowest		
10.	per unit is the difference between the selling price of a production or service and			
	its marginal cost.	1. Manain of sufator		
	a. Break even point	b. Margin of safety		
	c. Contribution	d. Fixed cost		
11.	represents the level of activity at which sales revenue is equal to total cost.			
	a. Margin of safety	b. P/V. ratio		
	c. Contribution	d. Break even point		
		ve or retrospective, setting out the sources and		
12.	applications of the fund of an enterprise.			

- a. Cash flow statement
- c. Ratio analysis

- b. Fund flow statement
- d. Financial statements

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