

B.Com Sixth Semester – Management Accounting

* Required

1. Email *

Question Paper

2. Q) Working capital for 2018 is(-) 34,750,and for 2019 is (-) 11600, calculate increase/decrease in working capital 2 points

Mark only one oval.

- 15230
 25000
 23,150
 24000

3. Q) Cash for 2018 is 90,000 and 2019 is 54000, then working capital -----by 2 points
36000

Mark only one oval.

- increase
 decrease
 profit
 loan

4. Q) Debtors Rs.1,20,000/-, bills receivable Rs.70,000/- and credit sales 8,00,000/-debtors turnover ratio will be _____. 2 points

Mark only one oval.

- 0.24
 6.67
 5.24
 4.21

5. Q) Assuming that the current ratio is 2:1, cash paid against bills payable would. 2 points

Mark only one oval.

- Increase current ratio
- Decrease current ratio
- Have no effect
- None of the Above

6. Q) The total costs at 60% of activity are Rs.28,290, production at 60% level is 720 units and selling price is Rs.38 per unit. Determine profit and loss at 60% activity level 2 points

Mark only one oval.

- Loss ₹930
- Profit ₹930
- Loss ₹55,650
- Profit ₹55,650

7. Q) Find out working capital ratio if current assets is Rs.3,00,000/-, current liabilities is Rs.2,00,000/- and cost of goods sold is Rs.6,00,000/- 2 points

Mark only one oval.

- 5 times
- 6 times
- 7 times
- 8 times

8. Q) When fixed cost is 400/- the variable cost is 6/- selling price is 10 and the profit on sale is 500/- find out sale on profit? 2 points

Mark only one oval.

- 2220
- 2250
- 5220
- 5250

9. Q) What will be the BEP in unit if fixed cost is 400 and the contribution is 4 P.U 2 points

Mark only one oval.

- 100
 150
 200
 250

10. Q) Cash collection Rs.20,000 Cash payment Rs.10,000 Closing cash balanceRs.40,000 Opening balance of cash 2 points

Mark only one oval.

- ₹10000
 ₹20000
 ₹30000
 ₹40000

11. Q) Opening cash balance Rs.30,000 Cash collection Rs.50,000 Cash paymentRs.20,000 Closing cash balance is 2 points

Mark only one oval.

- ₹30000
 ₹40000
 ₹50000
 ₹60000

12. Q) Opening cash balance Rs.30,000 Total cash collection Rs.50,000 Closing cashbalance Rs.60,000 Total cash payment is _____ 2 points

Mark only one oval.

- ₹20000
 ₹40000
 ₹50000
 ₹60000

13. Q) Cash discount 1936, bad debts 1689, interest 6375, sales 7,80,000/- finance exp ratio will be----- 2 points

Mark only one oval.

- 1.03%
- 1.07%
- 1.28%
- 1.42%

14. Q) Profit from operations 55000, is -----of Funds 2 points

Mark only one oval.

- increase
- decrease
- application
- source

15. Q) A company 's liquid assets are Rs .1,00,0000/- and its current liabilities areRs.8,00,000/- . subsequently, if purchase goods for Rs.1,00,000/- on credit. Quickratio will be. ----- 2 points

Mark only one oval.

- 1.11:1
- 1.22:1
- 1.25:1
- 1.38:1

16. Q) Given Selling price is Rs. 6 per unit, variable cost is Rs 3 per unit contribution is 2 points

Mark only one oval.

- ₹1.25 per unit
- ₹3 per unit
- ₹4 per unit
- ₹4.5 per unit

17. Q) Sales 200000 (-)Variable cost 150000 Gross pt 50000 (-)Fixed cost 15000 Net Pt35000 Find BEP 2 points

Mark only one oval.

- 40000/-
 45000/-
 50000/-
 55000/-

18. Q) Select the formula of margin safety in ₹ 2 points

Mark only one oval.

- $F/(1-v/s)$
 $(M.S)/(T.S) \times 100$
 $C/S \times 100$
 $=TS-BEP$

19. Q) Sales – Gross Profit = _____ 2 points

Mark only one oval.

- Net profit
 Administrations expenses
 Cost of production
 Cost of goods sold

20. Q) Calculate gross profit ratio if gross sales 3,20,000/-, cost of net goods sold isRs.2,25,000/- and Return inward Rs.20,000/-. 2 points

Mark only one oval.

- 23%
 24%
 25%
 26%

21. Q) The cost of material at 50% capacity is Rs.8,000. Find out the cost of material at 60% and 90% capacity 2 points

Mark only one oval.

- ₹9,600 and ₹14,400
 ₹14,400 and ₹16,000
 ₹9,600 and ₹16,000
 None of the Above

22. Q) Calculate BEP if fixed cost is 20000, the variable cost is 8 and the selling price is 10 but its reduced by 10% 2 points

Mark only one oval.

- 150000/-
 170000/-
 180000/-
 200000/-

23. Q) A company's current assets are Rs .3,00,000/- and its current liabilities are Rs.2,00,000/-. Subsequently it paid Rs.50,000/- to its trade payable. Current ratio will be----- 2 points

Mark only one oval.

- 2:1
 1.67:1
 1.25:1
 1.5:1

24. Q) If margin of safety in Rs. is given of Rs. 400000/- and the total sales is Rs. 500000/- calculate the margin of safety in %? 2 points

Mark only one oval.

- 10
 20
 40
 80

25. Q) The land in 2018 is 6000 and in 2019 is 8000 then working capital increase by 2000? 2 points

Mark only one oval.

- True
 False

26. Q) If variable cost Rs.12,000 and fixed cost Rs.9,000, what is the amount in Total cost 2 points

Mark only one oval.

- ₹20000
 ₹21000
 ₹22000
 None of the Above

27. Q) Bank loan taken of Rs.1,50,000 in month of June. The loan repaid in the month of August Rs.1,00,000. Amount of cash collection in month of June is 2 points

Mark only one oval.

- ₹1,00,000
 ₹1,50,000
 ₹2,50,000
 ₹3,00,000

28. Q) Machinery purchase of Rs.1,00,000 and erection charges paid of Rs.50,000. The amount of transfer in cash budget will be 2 points

Mark only one oval.

- ₹1,00,000
 ₹1,50,000
 ₹2,50,000
 ₹3,00,000

29. Q) The ideal level of liquid ration is ____.

2 points

Mark only one oval.

3:4

1:2

1:1

2:1

30. Q) Office & administration exp Rs.87,000/- , gross sales 8,10,000/-, returns inward 30,000/-. Office & administration exp ratio will be ____

2 points

Mark only one oval.

10:74%

10.78%

11:15%

11:17%

31. Q) A companies quick ratio is 1.8:1 liquid assets are Rs.5,40,000/- and inventory is Rs.1,50,000/- its current ratio will be _____

2 points

Mark only one oval.

2:1

2.3:1

1.8:1

1.3:1

32. Q) P.V.R. is 33%, Fix cost =Rs 70000 what will be the amount of profit expected from the sale of Rs. 900000.

2 points

Mark only one oval.

227000/-

327000/-

272000/-

372000/-

33. Q) A Ltd. paid wages $\frac{1}{4}$ in same month and remaining in next month. 2 points
Wages for the April Rs.30,000, May Rs.40,000 Amount of wages for the month of May in cash budget is _____

Mark only one oval.

- ₹30,000
 ₹32,500
 ₹35,000
 ₹40,000

34. Q) If semi-variable expenses Rs.20,000 and 'V' is 70% of that what is 2 points
amount of variable cost

Mark only one oval.

- ₹12,000
 ₹14,000
 ₹16,000
 ₹18,000

35. Q) What will be the margin of safety in Rs. when Total Sales is 500000/- 2 points
and BEP is 100000/-?

Mark only one oval.

- 100000/-
 200000/-
 300000/-
 400000/-

36. Q) Bank overdraft in 2018 is 29000 and in 2019 18000, then working 2 points
capital _____ by 11000

Mark only one oval.

- increase
 decrease
 working capital
 dividend

37. Q) Calculate BEP in Rs. if fixed cost is 20000/- and the variable & selling price are 8 and 10 2 points

Mark only one oval.

- 20000/-
 250000/-
 1000000/-
 1500000/-

38. Q) If Cost of goods sold 3,00,000/-; Operating exp 80,000/-; Net sales 5,00,000/-. Operating ratio will be _____. 2 points

Mark only one oval.

- 76%
 67%
 60%
 70%

39. Q) What will be the amount of BEP if sales = 300000 profit =45000 and margin of safety 30% 2 points

Mark only one oval.

- 310000/-
 240000/
 210000/-
 110000/-

40. Q) Current assets Increase by 1700 and decrease by 9500 current Liabilities is increase by 11000 and decrease by 1200, then working capital 2 points

Mark only one oval.

- increase in ₹2000
 increase in ₹4000
 decrease in ₹2000
 decrease in ₹4000

41. Q) Management Accounting is mainly concerned with Future?

2 points

Mark only one oval.

True

False

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