

Seat No.: **MARCH - 2022 (Summer session) Examination****Subject Code: 66415**

(विद्यार्थ्यांनी हा विषय कोड OMR वर लिहावा / Student should fill this code on OMR sheet)

Subject Name: Bachelor of Computer Application_66415_66415 - ManagementAccounting_29.07.2022_1.00 PM

Date: 29-07-2022

Time: 13:00:00 to 14:00:00

QP Code: 8989QP

(Part - III, Sem - IV)

Total Marks : 50 Each Question 2 Marks, Total 25 Ques, Duration 1 Hr

**1. When the demand is low which company will be in better position?**

- a. Low BEP
b. High BEP
c. High selling price
d. High fixed cost

2. CVP analysis begins when the company

- a. Is in losses
b. Is New
c. Has reached Break Even
d. Has no competition

3. P/v ratio is also known as

- a. Contribution ratio
b. Contribution/sales ratio
c. marginal income percentage
d. all the above

4. Angle of incidence is formed between.....

- a. Fixed cost and variable cost
b. variable cost and sales
c. Sales and fixed cost
d. Sales and total cost

5. Liquidity ratio includes

- a. Quick Ratio
b. Net profit ratio
c. Return on investment
d. Debt Equity

6. Current Ratio=

- a. Current Asset- Cash
b. Current Asset/Fixed Asset
c. Current Asset/ Current Liability
d. Current Liability/Current Asset

7. Role of Budgetary committee is that of.....

- a. Preparing budget
b. Communicating budget
c. Co-ordinating budget
d. all the above

8. Which of the following asset is not included in quick ratio/ Acid test ratio

- a. Cash
b. Bank Balance
c. Debtors
d. Stock

9. Solvency ratio indicates

- a. Profitability of the company
c. Short term liquidity

- b. Long term Liquidity
d. All the above

10. Net Profit Ratio =

- a. Net Profit/ Sales*100
c. Sales/ Net Profit*100

- b. Net profit/Gross Profit*100
d. Net profit-Sales

11. Which of the following is not the tool of financial statement analysis

- a. Ratio Analysis
c. Profit Maximization

- b. Common Size Statement
d. Comparative Statement

12. Which of the following is not the role of Management Accountant?

- a. Planning
c. Controlling

- b. Book-Keeping
d. Decision-Making

13. Budget is tool of And

- a. Financial ; Cost Accounting
c. Planning and Controlling

- b. Planning and Book Keeping
d. Cost and Management Accounting

14. Which of the following budget shows estimated P & L A/c and Balance Sheet

- a. Cash budget
c. Production Budget

- b. Sales Budget
d. Master Budget

15. Estimated quarterly cash inflow and cash out flow is seen in budget

- a. Cash
c. Sales

- b. Production
d. Master Budget

16. Variable cost is also know as

- a. Fixed cost
c. Direct cost

- b. Total Cost
d. Marginal cost

17. Quick ratio is a type of Ratio

- a. Liquidity
c. Activity

- b. Solvency
d. Profitability

18. Debt/ equity ratio shows position of the company

- a. Profitability
c. Solvency

- b. Liquidity
d. Activity

19. Higher stock turnover ratio shows Ratio

- a. Effective Liquidity
c. Effective Profitability

- b. Effective Activity
d. Effective Solvency

20. If current assets are worth Rs. 50,000 and Current Liability Rs. 25,000 then Current Ratio=



- a. 0.25
c. (2:1)
- b. (1:2)
d. 0.75

21. If Variable cost is Rs. 10 per unit, Fixed Cost is Rs. 5000 pa and Selling Price is Rs. 25 Per unit Contribution= ?

- a. Rs. 50000
c. Rs. 35 per unit
- b. Rs. 15 per unit
d. Rs12,500

22. Book-keeping is done under Accounting branch

- a. Management
c. Financial
- b. Cost
d. all the above

23. Management accountant gets information from

- a. Cost Accounting
c. Cost and Financial
- b. Financial Accounting
d. Management



24. CVP analysis, Budget and Budgetary control, Financial Statement Analysis, Standard costing are tools of

- a. Financial accounting
c. Cost Accounting
- b. Management Accounting
d. Marginal costing

25. Make or buy decision is based on costing

- a. Job
c. Marginal
- b. Batch
d. Fixed

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