

Total No. of Printed Pages: 4

**SUBJECT CODE NO: - X-3049**  
**FACULTY OF COMMERCE & MANAGEMENT**  
**B.Com T.Y (Sem-VI)**  
**Examination March / April - 2023**  
**Management Accounting-II**

**[Time: 3:00 Hours]****[Max. Marks: 80]**

Please check whether you have got the right question paper.

N. B

- 1) Questions No.1 compulsory
- 2) Attempt any four questions from Q.no.2 to Q.no.7
- 3) Use for calculator is allowed

Q1

A) Select the most appropriate answer

05

- i) The -----budget is the summary budget incorporating its component functional budget
  - a) Functional    b) master    c) Both    d) All of the above
- ii) Capital budgeting decisions are essentially -----functions
  - a) Short term    b) long term    c) forecast    d) All of the above
- iii) Responsibility Accounting is also known as -----
  - a) Profitability accounting    b) Activity accounting
  - c) Both A and B    d) None of the above
- iv) Working capital is also known as ----- capital
  - a) Current asset    b) projecting    c) both    d) operating
- v) Cash budget is a part of
  - a) Master budget    b) financial budget
  - c) functional budget    d) All of the above

B) Answer one sentence

05

- i) What is budget?
- ii) What is sale budget?
- iii) What is the meaning of working capital management
- iv) What is capital budgeting
- v) What is the cash budget?

C) Fill in the blanks and rewrite the sentence

05

- A budget is both a plan as well as control -----
- Budgets are those budgets which lay down the estimates in respect.
- cash budget is prepared on which basis.
- The basic goal of working capital management is to manage the -----
- The responsibility accounting is the part of -----

D) State whether following statement are true or false

05

- A budget is both a plan as well as control tool
- Cash budget is the summary budget incorporating its component functional budget
- A sales budget is a projection of sales during budget period.
- Responsibility accounting results in inter-departmental conflicts
- The Net present value (NPV) is a method that is primarily used for financial analysis in determining the feasibility of investment in a project or a business

Q2 From the following budgeted data of Kimaya company Limited prepare a cash budget for 15 month of March to Aug 2018 are given

Months	Sales (credit Rs.)	Purchase (credit Rs.)	Wages (Rs.)	mfg .exp.( Rs)	Offices Exp(Rs)	Selling Exp(Rs)
March	30,000	18,000	4500	1750	1000	2000
April	31,000	19,000	4000	1875	750	2500
May	32,000	16500	5000	2000	1250	2250
June	29,000	17500	4250	1875	1000	1750
July	28,000	19500	4750	2500	500	1750
Aug	30,000	17,000	4000	2600	750	2250

Additional information:

- Plant costing for Rs.8000 is due for delivery in July payable 10% on delivery and the balance after 3 months.
- Advance tax of Rs. 4000 is payable in March and June each
- Period of credit allowed by suppliers 2 moths and that to customers 1 months
- Log in payment of all exp. 1 month

Prepare cash budget for the month of May June and July



Q3 Prepare master budget of Manisha company Limited for the year ending March 2018

15

Particular	Amount (Rs.)
Sales	
X model	15,00,000
Y model	25,00,000
Direct material cost 60% of sale	
direct labour cost 20 workers 750 per month	
workers manager	2500pm
Foreman salary	2000P.m
Stores and spaces	2.5% on sales
Dep. On machinery	63,000
Power etc	25,000
Repairs etc	40,000
Other sundries	10% of direct labour

Administration and selling and distribution exp. Are expected to be of Rs. 70,000.

Q4 A company is considering to Purchase a machine two machine each costing of Rs. 4,00,000 are available earning after before charging dep. are

15

Year	Cash inflow	
	Machine A	Machine B
1	1,20,000	80,000
2	1,80,000	1,60,000
3	2,00,000	2,40,000
4	1,50,000	1,80,000
5	1,00,000	1,40,000

Evaluate two alternative according to the net present value method at discount rate of 10%

The Present value of Rs. 1 at 10% is

Year	Rs.
1	0.909
2	0.826
3	0.751
4	0.683
5	0.621

- Q5 What is mean by working capital management? What are the importance of working capital management 15
- Q6 What is budgetary control? Explain the characteristics & Advantage of budgetary control 15
- Q.7 Write short notes on (any three ) 15
- 1) Advantages of responsibility accounting
  - 2) Responsibility reporting
  - 3) Limitation of budgetary control
  - 4) Sources of working capital
  - 5) Objectives of budgetary control



Total No. of Printed Pages: 03

**SUBJECT CODE NO:- CC-3511**  
**FACULTY OF COMMERCE AND MANAGEMENT**  
**B.Com. F.Y. (Sem-I)**  
**Examination December/January-2022-23**  
**Business & Industrial Economics-I**

[Time: 3 Hours]

[Max. Marks: 80]

N. B

Please check whether you have got the right question paper.

- 1) Q. No. 1 is compulsory.
- 2) Solve any four question from Q 2 to 7.
- 1) प्रश्न क्र. 1-अनिवार्य आहे.
- 2) प्र. क्र 2 ते प्र. क्र ७-यापैकी कोणतेही चार प्रश्न सोडवा.

Q1 A) Choose the appropriate alternative from the given multiple choice.

05

खालील पैकी बहुपर्यायीपैकी योग्य पर्याय निवडा:

- 1) -----has written famous book of economics entitled "Wealth of Nations"
- a) Alfred marshal    b) Paul Samuelson    c) Adam smith    d) Lionel Robbins.

यांनी "राष्ट्राची संपत्ती" या नावाचा प्रसिद्ध ग्रंथ लिहला आहे.

- अ) अल्फ्रेड मार्शल    ब) पॉल सम्यूलसन    क) अडम स्मीथ    ड) लीओनिल रॉबीन्स

- 2) Business economics is -----

- a) Dealing only micro aspects    b) only a normative science
- c) deals with Practical aspects    d) all of the above

व्यवसाय अर्थशास्त्र आहे-----

- अ) केवळ सूक्ष्म पैलू हाताळणे    ब) केवळ एक मानक विज्ञान
- क) व्यावहारिक पैलूशी संबंधित    ड) वरील सर्व

- 3) The slope of Indifference curve is-----

- a) Negative    b) positive    c) Parallel to 'x' axis    d) Parallel to 'y' axis

समवृत्ती वक्रचा उतार----- असतो.

- अ) ऋण    ब) धन    क) 'x' अक्षयाच्या समांतर    ड) 'y' अक्षयाच्या समांतरक

- 4) A monopoly is a market with

- a) no barriers to entry    b) many substitutes
- c) many suppliers    d) one supplier

मन्यतादारी एक बाजार आहे.

- अ) प्रवेशासाठी कोणतेही अडथळे नाहीत    ब) अनेक पर्याय
- क) अनेक पुरवठादार    ड) एक पुरवठादार

- 5) Which of the following is not a factor of Production?

- a) Land    b) capital    c) supply    d) Labour

खालीलपैकी कोणता उत्पादनाचा घटक नाही?

- अ) भूमी    ब) भांडवल    क) पुरवठा    ड) श्रम



B) Write the answers at following in one sentence

खालील प्रश्नांची एका वाक्यात उत्तरे लिहा

- 1) Who is known as father of economics  
अर्थशास्त्राचे जनक म्हणून कोणास ओळखले जाते.
- 2) What is indifference curve?  
समवृत्ता - वक्र म्हणजे काय?
- 3) What is elasticity?  
लवचिकता म्हणजे काय?
- 4) Write full form of SEBI.  
सेबी चे पूर्वरूप द्या.
- 5) Write the meaning of wage rate.  
मजुरी दाराचा अर्थ लिहा.

C) Fill in the blanks.

रिकाम्या जागा भरा.

- 1) Human wants are-----  
मानवी गरजा ----- असतात.
- 2) Each Point & indifference curve gives----- satisfaction.  
समवृत्ती वक्रावरील प्रत्येक बिंदू पासून मिळणारे समाधान ----- असले
- 3) Percentage method was introduced by----- for measurement of elasticity of demand.  
मागणीची लवचिकता मोजण्यासाठी ----- यांनी शेकडा पद्धती सुरु केली
- 4) FEMA was introduced in----- year  
FEMA ----- या वर्षी सादर करण्यात आला.
- 5) Liquidity Preference theory of Interest was propounded by -----  
व्याजाचा तरलता प्राधान्य सिद्धांत ----- यांनी मांडला.

D) State whether following statement are true or false.

खालील विधाने चूक किंवा बरोबर आहेत ते. सांगा :

- 1) Business economics is also known as managerial economics.  
व्यवसायीक अर्थशास्त्र व्यवस्थापकीय अर्थशास्त्र या नावाने देखील ओळखले जाते.
- 2) Two Indifference curve never Intersects each other.  
दोन समवृत्ती वक्र एकमेकांना कधीही छेदत नाही.
- 3) Elasticity is the measure of responsiveness.  
लवचिकता हे प्रतिसादाचे मोजमाप आहे.
- 4) The title of book 'Arthriti' is written by Kautilya.  
'अर्थनिती' शीर्षक असलेले पुस्तक कौटिल्य यांनी लिहिले.
- 5) The marginal Productivity theory of distribution was introduced by David Ricardo.  
वितरणाचा सीमांत उत्पादकता सिद्धांत डेव्हिड रिकार्डो यांनी मांडला होता.

Q2 Define business economics. Explain characteristics of Business Economics.

व्यवसायीक अर्थशास्त्राची व्याख्या करा. व्यवसायीक अर्थशास्त्राची वैशिष्ट्ये स्पष्ट करा?



- Q3 What is indifference curve? Write the Properties of indifference Curve. 15  
समवृत्ती वक्र म्हणजे काय ? समवृत्ती वक्राचे गुणधर्म लिहा.
- Q4 Define Elasticity of demand. Explain the types of price elasticity of demand. 15  
मागणीच्या लवचिकतेची व्याख्या करा. मागणीच्या किंमत लवचिकतेचे प्रकार स्पष्ट करा.
- Q5 What is monopoly? Explain the features of monopoly. 15  
मक्तेदारी म्हणजे काय? मक्तेदारीची वैशिष्ट्ये स्पष्ट करा.
- Q6 Define interest. Describe Loanable funds theory of interest. 15  
व्याजाची व्याख्या करा. व्याजाचा कर्जाऊनिधी सिद्धांताचे वर्णन करा.
- Q7 Short notes- (any three) टिपा लिहा. 15
- 1) Significance of Business economics  
व्यवसायीक अर्थशास्त्राचे महत्व
  - 2) Assumption of indifference curve  
समवृत्ती वक्राची गृहीती
  - 3) Income Elasticity  
किंमत लवचिकता
  - 4) SEBI  
सेबी
  - 5) Marginal Productivity theory  
सीमांत उत्पादकता सिद्धांत

