



## Question Bank For PG Course

### Commerce

#### 17th Paper

### MANAGEMENT ACCOUNTING : PGCO-XVII

#### Question 1

Management accounting collects necessary information from

#### Question 2

Present Production and Sales 8,000 units, Selling price per unit Rs.20, Variable cost per unit Rs. 10, Fixed cost total Rs.40,000. Margin of Safety is

#### Question 3

The concepts of marginal costing may be applied in case of

#### Question 4

Material Cost Variance can be classified as

#### Question 5

Labour Idle Time Variance always represents

#### Question 6

Standard variable overhead rate per unit is Rs. 5 , Actual production:1000 units, Overhead Incurred Rs. 5,100. Variable expenditure variance is

#### Question 7

Budgeting is the process of

#### Question 8

Different functional budgets are

#### Question 9

EBIT Rs.1,00,000, Investment Rs. 4,00,000. Return on investment (ROI) would be

#### Question 10

Return on Investment (ROI) measure originally developed in the

#### Question 11

Balanced Scorecard (BSC) has the following perspectives

#### Question 12

Responsibility Centre may be classified as

**Question 13**

Transfer Pricing Expresses a relation between

**Question 14**

Transfer pricing method includes

**Question 15**

Activity Based Costing (ABC) is related to

**Question 16**

Management Accountant plays a vital role in

**Question 17**

The formula for calculating contribution is

**Question 18**

The formula for Margin of Safety is

**Question 19**

Standard Cost is a technique of

**Question 20**

Budgetary control is a

**Question 21**

Idle time variance may occur due to

**Question 22**

Profit Price Variance is the difference between

**Question 23**

The concept of performance budgeting was innovated in

**Question 24**

Cash budget forecasts the

**Question 25**

Return on Investment (ROI) is

**Question 26**

In case of transfer pricing divisional autonomy is

**Question 27**

A Master Budget includes

**Question 28**

Programme budgeting was first introduced in the

**Question 29**

ABC means

**Question 30**

Activity Cost Drivers may be