

- (b) per bicycle
- (c) per tonne
- (d) per day

Q.13. Calculate the prime cost from the following information:

Direct material purchased: Rs. 1,00,000
Direct material consumed: Rs. 90,000
Direct labour: Rs. 60,000
Direct expenses: Rs. 20,000
Manufacturing overheads: Rs. 30,000

- (a) Rs. 1,80,000
- (b) Rs. 2,00,000
- (c) Rs. 1,70,000
- (d) Rs. 2,10,000

Q. 14. Total cost of a product: Rs. 10,000
Profit: 25% on Selling Price
Profit is:

- (a) Rs. 2,500
- (b) Rs. 3,000
- (c) Rs. 3,333
- (d) Rs. 2,000

Q.15. Calculate cost of sales from the following:

Net Works cost:	Rs. 2,00,000
Office & Administration Overheads:	Rs. 1,00,000
Opening stock of WIP:	Rs. 10,000
Closing Stock of WIP:	Rs. 20,000
Closing stock of finished goods:	Rs. 30,000
There was no opening stock of finished goods.	
Selling overheads:	Rs. 10,000

- (a) Rs. 2,70,000
- (b) Rs. 2,80,000
- (c) Rs. 3,00,000
- (d) Rs. 3,20,000

Q.16. Calculate value of closing stock from the following:

Opening stock of finished goods (500 units) : Rs. 2,000
Cost of production (10000 units) : Rs. 50,000

Management Accounting Sample Paper 3

Padhraic Smyth



Management Accounting Sample Paper 3:

Management Accounting: Principles & Practice, 3rd Edition Sahaf M.A., 2018 This book is meant for students of accounting management and business studies It not only describes the principles procedures and techniques of management accounting but also explains and analyses the core concepts that have driven the development of the subject for decades The book is a perfect blend of conceptual and practical approaches to accounting NEW IN THIS EDITION Completely revised and updated New chapters on strategic management accounting product costing and service costing Coverage of total quality management TQM just in time JIT life cycle costing and Kaizen costing Worked out solutions to problems and latest professional examination questions *CIMA Exam Practice Kit Management Accounting Performance Evaluation Paper P1* Ian Barnett, Simon Dawkins, 2006 No further information has been provided for this title **CIMA Official Exam Practice Kit: Test of Professional Competence in Management Accounting** Geoffrey Little, 2008-05-29 HELPING YOU TO PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME Supplementing the Official CIMA Learning Systems and Revision Cards the CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer it is ideal for independent study or tutored revision course helping you prepare with confidence and pass first time The CIMA Exam Practice Kit includes Exam level questions with type and weighting to match the format of the exam Fully worked model answers Access to CIMA Official Q As from May and November 2007 Summaries of key theory Designed to follow the structure of the Official Learning Systems and CIMA s Learning Outcomes OFFICIALLY ENDORSED BY CIMA AND WRITTEN BY LEADING CIMA TUTORS THE EXAM PRACTICE KITS PROVIDE A VALUABLE INSIGHT ON HOW TO SCORE TOP MARKS Analysis of cases 2003 2006 Step by Step approach to taking the TOPCIMA exam Includes May 2006 Q A Analysis of the TOPCIMA matrix **Management Accounting theory and practice** M P Pandikumar, 2009 Management Accounting Hugh Coombs, David Hobbs, Ellis Jenkins, 2005-08-27 By adopting a new approach to helping students understand how management accounting contributes to decisions in a variety of organizational contexts this textbook sets out clear explanations of practical management accounting techniques in the context of the application of these techniques to decisions Uniquely the book examines the analytical and critical issues that often influence decision makers operating within private and public sector organizations It is supported by case studies of varying complexity that will allow students to work at their own level and also includes summaries

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community centric and outcomes based Consequently they are starting to move towards outcomes based approaches to public financial management systems An outcomes based approach allows government service agencies and specific program areas to organize and communicate priorities to achieve what matters and makes a difference rather than just going through the motions Empirical evidence on how government agencies in emerging economies go about this contemporary approach and issues affecting these practices is limited This edited collection of chapters is aimed at covering public sector reform and performance management in emerging economies with special reference to outcomes based approaches in practice in government services Practices from developed economies contained in the first book on the topic have been published by Routledge in February 2021 The insights offered on the topic are written by renowned scholars who have identified important issues pertinent to those interested in public sector governance accounting accountability and performance management effectiveness in emerging economies The book will be highly accessible to researchers academics and students in the fields of accounting public administration development studies and other non accounting audiences alike The Management Accountant, 1993-10 *Management Accounting*, 1928 *A History of Management Accounting* Trevor Boyns, J. R. Edwards, 2013 There is growing interest in the history of accounting amongst both accounting practitioners and accounting academics This interest developed steadily from about 1970 and really took off in the 1990s However there is a lack of texts dealing with major aspects of accounting history that can be used in classrooms to inform new researchers and to provide a source of reference for established researchers The great deal of research into cost and management accounting in Britain published in academic journals over the last twenty years including the authors own contributions makes *The History of Cost and Management Accounting* an essential contribution to the field Management Accounting-Performance Evaluation Robert Scarlett, Bob Scarlett, 2005 Incorporating legislative and syllabus changes this edition maintains the popular loose leaf format and contains practice questions throughout revision section topic summaries recommended reading articles from a range of journals and more **CIMA Official Learning System Management Accounting Business Strategy** Neil Botten, 2007-08-16 The 2008 edition of CIMA's Official Learning Systems has been written in conjunction with the Examiner to fully reflect what could be tested in the exam Fully revised and now in 2 colour paperback format the 2008 Learning Systems provide complete study material for the May and November 2008 exams This edition includes practice questions throughout complete revision section topic summaries recommended reading articles from a range of journals Q A s CIMA Learning Systems are the only study materials endorsed and recommended by CIMA The Official Learning Systems are the only study materials endorsed by CIMA Fully revised with new examples and case studies Written by the Examiner Complete integrated package incorporating syllabus guidance full text recommended articles revision guides and extensive question practice The Role of the State and Accounting Transparency Mohammad Nurunnabi, 2016-03-17 Dr Mohammad Nurunnabi examines the factors that affect the implementation of International Financial Reporting Standards IFRS in

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