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SARDAR PATEL UNIVERSITY
M.COM. (First Semester) Examination (CBCS)
MANAGEMENT CONTROL SYSTEM – PB01ECOM01

Time: 10:30 a.m. to 01:30 p.m.

Date: 02-12-2013

Total Marks: 70

Note: Figures to the right indicates full marks of the questions.

SECTION - I

- Q.1 (a)** From the following data, prepare a flexible budget for production of 4000 units and 7500 units, distinctly showing variable cost and fixed cost as well as total cost. Also indicate element wise cost per unit. Budgeted output is 10000 units and budgeted cost per unit is as follows: 12

No.	Particulars	Per unit (Rs.)
1	Direct Material	95
2	Direct Labour	50
3	Production Overhead (fixed)	05
4	Production Overhead (variable)	40
5	Administration Overhead (fixed)	05
6	Selling overhead (10% fixed)	10
7	Distribution Overhead (20% fixed)	15

- Q.1 (b)** Define MCS and distinguish between management control and task control. 06

OR

- Q.1 (a)** The workers in departments A, B and C worked 5000, 4400 and 7200 hours respectively in October, 2013. 06

The anticipated working hours were in departments A: 4900, B: 4450 and C: 7340 respectively. The additional hours in department A were the result of overtime.

The hours lost were:

No.	Causes for loss of hours	Departments		
		A	B	C
		(Hrs.)	(Hrs.)	(Hrs.)
1.	Tea breaks	40	45	55
2.	Sickness	-	50	140
3.	Machine breakdown	-	35	945
4.	Shortage of material	205	205	05
5.	Late arrival of workers	100	-	35
6.	Excess setting – up time	105	05	410
7.	Rectification of the faulty work	-	30	405
8.	Power cut	05	05	05

Prepare a suitable report to the production director for the month showing the anticipated actual and productive hours.

- Q.1 (b)** What do you mean by reporting? Explain the requisites of good reporting. 12

Q.2 Discuss the role of computer in accounting and state the auditing problems in EDP records. **17**

OR

Q.2 What is computer? How does it work? Explain the various methods of computer data processing in detail. **17**

SECTION - II

Q.3 Elaborate factors and techniques of performance appraisal with suitable illustrations. **18**

OR

Q.3 What is Responsibility Accounting? Discuss various types of responsibility centers. **18**

Q.4 Explain the scope, objectives and problems of Management Audit. **17**

OR

Q.4 Clarify the concept of Management Audit and discuss its significance and techniques. **17**

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