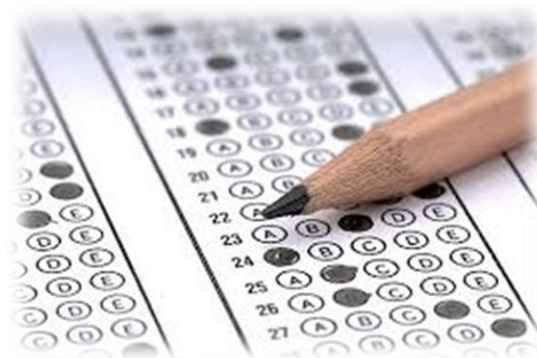




Dayanand Education Society's

**DAYANAND COLLEGE OF COMMERCE, LATUR**

**MCQ TEST – Basic of Management Accounting**



**Class:** B. Com TY (A & B)

**Date:** 27<sup>th</sup> March, 2026 (Friday)

(Time: 10:00 am to 11:00 am)

**Venue:** Hall No. 17

**Teacher:** Mr. A. K. Pawar (Asst. Professor)

**Total Participated Students: Male: 17**

**Female: 42**

**Total: 59**

### 1. Objectives

- To assess the conceptual understanding of B. Com TY (A & B) students in the subject of Management Accounting
- To encourage active participation and self-evaluation through a structured multiple-choice format

### 2. Outcomes

- Students demonstrated their knowledge of fundamental principles and applications of Management Accounting.
- The test provided measurable insights into areas of strength and topics requiring further improvement.

## Geo Tag Photos of the Activity:



**Figure 1: Participants Attendance**







**DAYANAND COLLEGE OF COMMERCE, LATUR**

**We build excellent career**

**Date: 23.03.2026**

**NOTICE**

**(MCQ Test on Basic of Management Accounting)**

All the students of B. Com TY (A & B) are hereby informed that MCQ Test on Basic of Management Accounting will be conducted as per the following schedule:

- ❖ **Date:** 27<sup>th</sup> March, 2026 (Friday)
- ❖ **Time:** 10:00 am to 11:00 am
- ❖ **Venue:** Hall No. 17

All students are instructed to participate actively in the MCQ Test Exam

  
Subject Teacher

  
Principal  
**PRINCIPAL**  
Dayanand College of Commerce,  
LATUR.



Sample of Participants Question Paper and Answer Sheet

**DAYANAND COLLEGE OF COMMERCE, LATUR**

**B. Com Third Year- MCQ TEST**

**Basic of Management Accounting**

**Date: 27.03.2026 (Friday)**

20  
20

Name: Aishwarya Ranjit Landge Roll No.: 55242

Class & Division: B.com (TY) 'B' Time: 20 Min.

Total Marks: 20

Q1. Management Accounting primarily focuses on:

- a) Auditing financial statements
- b) External reporting to shareholders
- c) Tax compliance
- ☒ d) Providing information for internal decision-making

Q2. Which of the following is NOT a function of Management Accounting?

- ☒ a) External auditing
- b) Decision-making
- c) Planning
- d) Controlling

Q3. Break-even analysis helps managers to:

- a) Calculate tax liability
- b) Audit accounts
- c) Prepare financial statements
- ☒ d) Determine the level of sales needed to cover costs

Q4. Which of the following is a current asset?

- a) Plant and machinery
- ☒ b) Accounts receivable
- c) Goodwill
- d) Long-term investments

Q5. Which of the following is NOT an asset?

- a) Goodwill
- b) Stock
- ☒ c) Outstanding expenses
- d) Investments

Q6. Budgetary control involves:

- a) Auditing accounts
- ☒ b) Comparing actual performance with budgeted performance
- c) Tax planning
- d) Preparing financial statements

Q7. Variance analysis is used to:

- a) Prepare tax returns
- ☒ b) Compare budgeted and actual figures
- c) Record journal entries
- d) Audit accounts

Q8. Which of the following is a qualitative tool of management accounting?

- a) Ratio analysis
- b) Cash flow statement
- c) Budgeting
- ☒ d) SWOT analysis

Q9. Contribution margin is calculated as:

- a) Sales – Overheads
- b) Sales – Total costs
- ☒ c) Sales – Variable costs
- d) Sales – Fixed costs

Q10. Which statement is TRUE about Management Accounting?

- ☒ a) It is future-oriented
- b) It is mainly for external users
- c) It is mandatory under law
- d) It focuses only on historical data

Q11. Which of the following is shown under liabilities in a balance sheet?

- a) Cash in hand
- ☒ b) Creditors
- c) Stock of goods
- d) Prepaid expenses

Q12. Which of the following is a limitation of Management Accounting?

- a) It provides future-oriented information
- b) It helps in decision-making
- ☒ c) It depends on financial and cost accounting data
- d) It uses both qualitative and quantitative data

Q13. Which item is considered an intangible asset?

- a) Furniture
- b) Patents
- c) Inventory
- d) Cash

Q14. Which of the following is NOT a technique of Management Accounting?

- a) Financial auditing
- b) Marginal costing
- c) Budgetary control
- d) Standard costing

Q15. Cash budget is prepared to:

- a) Calculate depreciation
- b) Prepare balance sheet
- c) Forecast cash inflows and outflows
- d) Estimate profit

Q16. Which of the following is a fixed asset?

- a) Land and building
- b) Bills receivable
- c) Cash at bank
- d) Debtors

Q17. Which of the following is a current liability?

- a) Bills payable
- b) Machinery
- c) Investments
- d) Land

Q18. Which of the following appears under reserves and surplus?

- a) General reserve
- b) Creditors
- c) Debtors
- d) Cash balance

Q19. Which of the following is classified as a fictitious asset?

- a) Preliminary expenses
- b) Plant
- c) Stock
- d) Debtors

Q20. Which of the following is shown under shareholders' equity?

- a) Share capital
- b) Bills payable
- c) Debtors
- d) Cash

#### MCQ Answer Sheet

| Question No. | Answer | Question No. | Answer |
|--------------|--------|--------------|--------|
| 1)           | d)     | 11)          | b)     |
| 2)           | d)     | 12)          | c)     |
| 3)           | d)     | 13)          | b)     |
| 4)           | b)     | 14)          | d)     |
| 5)           | c)     | 15)          | c)     |
| 6)           | b)     | 16)          | d)     |
| 7)           | b)     | 17)          | a)     |
| 8)           | d)     | 18)          | a)     |
| 9)           | c)     | 19)          | a)     |
| 10)          | a)     | 20)          | a)     |



# DAYANAND COLLEGE OF COMMERCE, LATUR

MCQ TEST - Basic of Management Accounting

Mark Sheet of the Participants

Date: 27.03.2026 (Friday)

| Sr. No. | Name of the Students             | Gender | Class    | Division | Roll No. | Marks |
|---------|----------------------------------|--------|----------|----------|----------|-------|
| 1       | Lad Gauri Manoj                  | Female | B.Com TY | A        | 55042    | 17    |
| 2       | Ghodke Namrata Kamlakar          | Female | B.Com TY | B        | 55216    | 10    |
| 3       | Nargale Rutuja Sharad            | Female | B.Com TY | B        | 55251    | 19    |
| 4       | Mule Shubhangi Tukaram           | Female | B.Com TY | B        | 55248    | 15    |
| 5       | Acharya Pranjali Mahendrakumar   | Female | B.Com TY | B        | 55201    | 12    |
| 6       | Holkar Nikita Bhimraj            | Female | B.Com TY | B        | 55222    | 16    |
| 7       | Dhanashri Tukaram Shewale        | Female | B.Com TY | B        | 55266    | 16    |
| 8       | Patil Pranjali Bharat            | Female | B.Com TY | B        | 55254    | 15    |
| 9       | Jewalikar Mayuri Madhukarao      | Female | B.Com TY | B        | 55229    | 16    |
| 10      | Patil Saraswati Kisan            | Female | B.Com TY | B        | 55214    | 18    |
| 11      | Komple Archana Deepak            | Female | B.Com TY | A        | 55039    | 15    |
| 12      | More Sneha Jaidhrath             | Female | B.Com TY | A        | 55052    | 16    |
| 13      | Suryawanshi Anuradha Hanmant     | Female | B.Com TY | B        | 55270    | 16    |
| 14      | Rode Namrata Shankar             | Female | B.Com TY | B        | 55259    | 12    |
| 15      | Shelge Sayali Gangadhar          | Female | B.Com TY | A        | 55069    | 16    |
| 16      | Ladge Sujata Dnyanoba            | Female | B.Com TY | A        | 55043    | 19    |
| 17      | Kadam Sneha Gajanan              | Female | B.Com TY | B        | 55232    | 19    |
| 18      | Bhadre Sneha Balaji              | Female | B.Com TY | A        | 55005    | 16    |
| 19      | Godbharle Akanksha Nitin         | Female | B.Com TY | A        | 55021    | 18    |
| 20      | Jadhav Rohini Santosh            | Female | B.Com TY | A        | 55027    | 17    |
| 21      | Shaikh Saniya Sadik              | Female | B.Com TY | A        | 55065    | 19    |
| 22      | Bhosale Poonima Kishor           | Female | B.Com TY | A        | 55006    | 12    |
| 23      | Gore Gautami Pandurang           | Female | B.Com TY | B        | 55218    | 14    |
| 24      | Jadhav Shravani Santosh          | Female | B.Com TY | A        | 55030    | 14    |
| 25      | Attal Rutuja Chandan             | Female | B.Com TY | A        | 55001    | 18    |
| 26      | Tumkute Nikita Kisan             | Female | B.Com TY | B        | 55274    | 19    |
| 27      | Khandade Vedika Pramod           | Female | B.Com TY | B        | 55236    | 20    |
| 28      | Khandade Shravani Virendra       | Female | B.Com TY | B        | 55235    | 19    |
| 29      | Sagar Shravani Nandkumar         | Female | B.Com TY | A        | 55062    | 19    |
| 30      | Madge Maheshwari Manoj           | Female | B.Com TY | B        | 55243    | 13    |
| 31      | Bawage Bhakti Madhav             | Female | B.Com TY | B        | 55206    | 18    |
| 32      | Manure Meera Vitthal             | Female | B.Com TY | B        | 55246    | 16    |
| 33      | Kale Pooja Santosh               | Female | B.Com TY | A        | 55033    | 19    |
| 34      | Lange Aishwarya Ranjit           | Female | B.Com TY | B        | 55242    | 20    |
| 35      | Jadhav Shreya Gopalrao           | Female | B.Com TY | B        | 55224    | 20    |
| 36      | Gutte Sujata Bharat              | Female | B.Com TY | B        | 55221    | 20    |
| 37      | Pathan Najiya Maulasab           | Female | B.Com TY | A        | 55055    | 18    |
| 38      | Lokhande Aishwarya Harishchandra | Female | B.Com TY | A        | 55046    | 14    |

|    |                            |        |          |   |       |    |
|----|----------------------------|--------|----------|---|-------|----|
| 39 | Raut Gayatri Sagar         | Female | B.Com TY | A | 55061 | 17 |
| 40 | Nargargoje Shubham Sanjay  | Male   | B.Com TY | B | 55250 | 19 |
| 41 | Chincholkar Karan Sudhakar | Male   | B.Com TY | B | 55209 | 17 |
| 42 | Pawar Shrikant Ashok       | Male   | B.Com TY | A | 55091 | 18 |
| 43 | Baheti Pritam Balkishan    | Male   | B.Com TY | A | 55002 | 19 |
| 44 | Jadhav Karan Balaji        | Male   | B.Com TY | A | 55026 | 19 |
| 45 | Khatal Omkar Bhagwan       | Male   | B.Com TY | A | 55037 | 20 |
| 46 | Penlewad Karan Madhav      | Male   | B.Com TY | A | 55057 | 18 |
| 47 | Mangnale Pankaj Bhujangrao | Male   | B.Com TY | A | 55048 | 19 |
| 48 | Shaikh Nayyum Alimpasha    | Male   | B.Com TY | A | 55068 | 19 |
| 49 | Shaikh Farhat Aman M       | Male   | B.Com TY | A | 55067 | 19 |
| 50 | Kshirsagar Shubham Sawata  | Male   | B.Com TY | A | 55040 | 18 |
| 51 | Sugavkar Ishwar Ramraj     | Male   | B.Com TY | A | 55071 | 17 |
| 52 | Shirkant Vijay Pawar       | Male   | B.Com TY | A | 55086 | 20 |
| 53 | Rathod Vishal Santosh      | Male   | B.Com TY | A | 55060 | 20 |
| 54 | Karhale Vaishnavi Namdev   | Female | B.Com TY | B | 55234 | 18 |
| 55 | Bagwan Sahil Chand         | Male   | B.Com TY | B | 55204 | 20 |
| 56 | Bajaj Arpita Laxmikant     | Female | B.Com TY | A | 55003 | 18 |
| 57 | Kabra Bhakti Pavan         | Female | B.Com TY | A | 55032 | 18 |
| 58 | Tilak Ganesh Tiwari        | Male   | B.Com TY | A | 55094 | 20 |
| 59 | Jadhav Omkar Rajendra      | Male   | B.Com TY | A | 55092 | 20 |

*[Signature]*  
Subject Teacher



*[Signature]*  
Principal

**PRINCIPAL**

Dayanand College of Commerce,  
LATUR.



# DAYANAND COLLEGE OF COMMERCE, LATUR

B. Com Third Year (Division A & B) – MCQ Test

## Basics of Management Accounting

Date: 27.03.2026 (Friday) Time 10:00 am to 11:00 am

| Sr. No. | Name of the Student           | Gender (M/F) | Roll No. | Class & Division | Signature |
|---------|-------------------------------|--------------|----------|------------------|-----------|
| 1       | Gouzi Monoj Lad               | F            | 55042    | B.com Ty A       | Gouzi     |
| 2       | Ghodke Namrata komlakte       | F            | 55216    | B.com Ty B       | Namrata   |
| 3       | Nargale Rutuja sharad         | F            | 55251    | B.com Ty B       | Rutuja    |
| 4       | Mule Shubhangi Tukaram        | F            | 55248    | B.com Ty 'B'     | Shubhi    |
| 5       | Acharya pranjalimahendrakumar | F            | 55201    | B.com Ty 'B'     | Pranjal   |
| 6       | Holkar Nikita Bhimraj         | F            | 55222    | B.com Ty B       | Nikita    |
| 7       | Dhanashri Tukaram Shewale     | F            | 55266    | B.com Ty 'B'     | Dhanashri |
| 8       | patil pranjali Bharat         | f            | 55254    | B.com Ty 'B'     | pranjali  |
| 9       | Jewalikar mayuri madhukar     | F            | 55229    | B.com Ty B       | mayuri    |
| 10)     | Patil Saraswati kisan         | F            | 55214    | B.com Ty B       | Saraswati |

Signature of The Teacher

Principal  
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# DAYANAND COLLEGE OF COMMERCE, LATUR

B. Com Third Year (Division A & B) – MCQ Test

Basics of Management Accounting

Date: 27.03.2026 (Friday) Time 10:00 am to 11:00 am

| Sr. No. | Name of the Student         | Gender (M/F) | Roll No. | Class & Division          | Signature       |
|---------|-----------------------------|--------------|----------|---------------------------|-----------------|
| 11      | Kompile Archana Deepak      | Female       | 55039    | B. Com T.Y.<br>A Division | <u>Archana</u>  |
| 12      | Mose Sneha Jaidheath        | Female       | 55052    | B. Com T.Y.<br>A Div      | <u>Sneha</u>    |
| 13      | Suryawanshi Anuradha Harman | Female       | 55270    | B. Com T.Y.<br>(B)        | <u>Anuradha</u> |
| 14      | Rode Namrata Shankar        | Female       | 55259    | B. Com T.Y.<br>(B)        | <u>Namrata</u>  |
| 15      | Shelge Sayali Gangadhar     | Female       | 55069    | B. Com T.Y.<br>(A)        | <u>Sayali</u>   |
| 16      | Ladge Sujata dnyanoba       | Female       | 55043    | B. Com T.Y.<br>(A)        | <u>Sujata</u>   |
| 17      | Kadam Sneha Gajanan         | Female       | 55232    | B. Com T.Y.<br>(B)        | <u>Sneha</u>    |
| 18      | Bhadee Sneha Balaji         | Female       | 55005    | B. Com T.Y.<br>(A)        | <u>Sneha</u>    |
| 19      | Godbharte Akanksha Nitin    | Female       | 55021    | B. Com T.Y.<br>(A)        | <u>Akanksha</u> |
| 20      | Jadhav Rohini Santosh       | Female       | 55027    | B. Com T.Y.<br>(A)        | <u>Rohini</u>   |

Signature of The Teacher

Principal  
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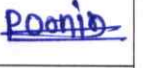
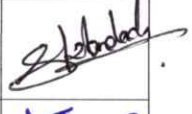


# DAYANAND COLLEGE OF COMMERCE, LATUR

B. Com Third Year (Division A & B) – MCQ Test

Basics of Management Accounting

Date: 27.03.2026 (Friday) Time 10:00 am to 11:00 am

| Sr. No. | Name of the Student     | Gender (M/F) | Roll No. | Class & Division | Signature                                                                             |
|---------|-------------------------|--------------|----------|------------------|---------------------------------------------------------------------------------------|
| 21      | Shaikh Saniya. Sadik    | F            | 55065    | B.com TY 'A'     |    |
| 22      | Bhosale Poonima Kishor  | F            | 55006    | B.com TY 'A'     |    |
| 23      | Gore Gautami Pandurang  | F            | 55218    | B.com III 'B'    |    |
| 24      | Jadhav Shravani Santosh | F            | 55030    | B.com III 'A'    |   |
| 25      | Attal Rutuja Chandan    | F            | 55001    | B.com III 'A'    |  |
| 26      | Tumkute Nikita Kisan    | F            | 55274    | B.com TY 'B'     |  |
| 27      | Khandade Vedika Pramod  | F            | 55236    | B.com TY 'B'     |  |
| 28      | Khandade Shravani V     | F            | 55235    | B.com TY 'B'     |  |
| 29      | Sagar Shravani N.       | F            | 55062    | B.com TY. A      |  |
| 30.     | Madge Maheshwari M      | F            | 55243    | B.com TY (B)     |  |

Signature of The Teacher

Principal  
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LATUR.

# DAYANAND COLLEGE OF COMMERCE, LATUR

B. Com Third Year (Division A & B) – MCQ Test

Basics of Management Accounting

Date: 27.03.2026 (Friday) Time 10:00 am to 11:00 am

| Sr. No. | Name of the Student      | Gender (M/F) | Roll No. | Class & Division | Signature        |
|---------|--------------------------|--------------|----------|------------------|------------------|
| 31.     | Bawage Bhakti Madhav     | F            | 55206    | B.com TY B       | <i>Bawage</i>    |
| 32.     | manuse meesa jithai      | F            | 55246    | B.com TY (B)     | <i>meesa</i>     |
| 33      | Kale Pooja santosh       | F            | 55033    | B.com TY (A)     | <i>Pooja</i>     |
| 34      | Londge Aishwarya Ranjit  | F            | 55242    | B.com TY (B)     | <i>Aishwarya</i> |
| 35      | Jadhav Shreya Uopalrao   | F            | 55224    | B.com TY (B)     | <i>Shreya</i>    |
| 36      | Gutle Sujata Bharat      | f            | 55221    | B.com TY (A)     | <i>Sujata</i>    |
| 37      | Pathan Najiya Maula      | F            | 55055    | B.com TY A       | <i>Najiya</i>    |
| 38      | Lokhande Aishwarya H     | F            | 55046    | B.com TY A       | <i>Aishwarya</i> |
| 39.     | Raut Gayatri Sagar       | F.           | 55061    | B.com TY (A)     | <i>Gayatri</i>   |
| 40.     | Nagozgoje Shubham sanjay | M            | 55250    | B-com T.Y. (B)   | <i>Shubham</i>   |

Signature of The Teacher

Principal

**PRINCIPAL**

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LATUR.



# DAYANAND COLLEGE OF COMMERCE, LATUR

B. Com Third Year (Division A & B) – MCQ Test

Basics of Management Accounting

Date: 27.03.2026 (Friday) Time 10:00 am to 11:00 am

| Sr. No. | Name of the Student                  | Gender (M/F) | Roll No. | Class & Division | Signature |
|---------|--------------------------------------|--------------|----------|------------------|-----------|
| 41      | Chincholakar Karan <sup>Sudhak</sup> | M            | 55209    | B.com Ty (B)     |           |
| 42      | Pawar Shrikant Ashok                 | M            | 55091    | B.com Ty         |           |
| 43      | Baheti Pritam Balkishan              | M            | 55002    | B.com Ty         |           |
| 44      | Jadhav Karan Balaji                  | M            | 55026    | B.com Ty         |           |
| 45      | Khatol Omkar Bhagwan                 | M            | 55037    | B.com Ty         |           |
| 46      | Penjewad Karan Madhav                | M            | 55057    | B.com Ty         |           |
| 47      | Mangrale Tanraj Bhujangao            | M            | 55048    | B.com Ty         |           |
| 48      | Shaikh Nayyem Alimpeetha             | M            | 55068    | B.com Ty         |           |
| 49      | Shaikh Farhat Aman .m                | M            | 55067    | B.com Ty         |           |
| 50      | Kshirsagar Shubham Sawade            | M            | 55040    | B.com Ty         |           |

Signature of The Teacher

Principal  
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Dayanand College of Commerce,  
LATUR.

# DAYANAND COLLEGE OF COMMERCE, LATUR

B. Com Third Year (Division A & B) – MCQ Test

Basics of Management Accounting

Date: 27.03.2026 (Friday) Time 10:00 am to 11:00 am

| Sr. No. | Name of the Student      | Gender (M/F) | Roll No. | Class & Division | Signature |
|---------|--------------------------|--------------|----------|------------------|-----------|
| 51      | Suparkar Ishwar Ramraj   | M            | 55071    | B.comTY (A)      | Ishwar    |
| 52      | shaikant vijay Pawar     | M            | 55086    | B.comTY (A)      | shaikant  |
| 53      | Rathod Vishal Santosh    | M            | 55060    | B.comTY (A)      | Vishal    |
| 54      | Karhale Vaishnavi Namdev | F            | 55234    | B.comTY (B)      | Vaishnavi |
| 55      | Bagwan Sahil Chandra     | M            | 55204    | B.comTY (B)      | Sahil     |
| 56      | Bajaj Arpita Laxmikant   | F            | 55003    | B.comTY (A)      | Arpita    |
| 57      | Kabra Bhakti Pavan       | F            | 55032    | B.comTY (A)      | Bhakti    |
| 58      | Tilak Ganesh Tiwari      | M            | 55094    | B.comTY (A)      | Tiwari    |
| 59      | Jadhav omkar Rajendra    | M            | 55092    | B.comTY (A)      | Omkar     |
|         |                          |              |          |                  |           |

Signature of The Teacher

Principal  
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