

TILAK MAHARASHTRA VIDYAPEETH, PUNE
MASTER OF COMMERCE (M.COM)
EXAMINATION: MAY - 2026
THIRD SEMESTER

Sub: Advanced Costing (MCA -311/MCA24-304)

Date: 19/05/2026

Total marks: 60

Time: 2.00pm to 4.30pm

Instruction: 1) All questions are compulsory.

2) Figures to the right indicate full marks.

Q.1 Answer the following questions. (Attempt any two) (32)

1. Cost Volume –Profit Analysis with Multi-Product Scenario
Product A :
Selling Price : ₹100 per unit
Variable cost : ₹60 per unit
Sales units : ₹10,000 units
Product B:
Selling Price : ₹ 150 per unit
Variable cost : ₹90 per unit
Sales units : ₹6,000 units
Fixed costs 4
You are required to Combined Break –even Points in sales Values.
2. Prepare a reconciliation Statement and calculate the adjusted profit of the following information is provided for the year ending 31 March 2026:
Net Profit as per financial accounts : ₹350,000
Net Profit as per cost accounts : ₹3,20,000
Works overhead under recovered n cost accounts : ₹25,000
Administrative overhead over-recovered in cost accounts : ₹10,000
Income from investment credited only in financial accounts : ₹15,000
Interest charged in financial accounts: ₹5,000.
3. Explain in detail types of Budgets.
4. Explain in detail Advantages and Dis-Advantages of Non Integrated Systems of Accountings.

Q.2 Answer the following questions. (Attempt any two) (16)

1. Give the format of Memorandum Reconciliation Account.
2. State the constraints of Material Costs.
3. Discuss the key characteristics of Opportunity cost.
4. A Company provides the following data for the two products , B & D :
Budgeted sales for the product B : 5000 units at ₹100 per units
Budgeted sales for the Product D : 3000 units at ₹ 150per units
Actual sales for the Product B : 4800 units at ₹105 per units
Actual sales forth product D : 3200 units at ₹ 140 per units
Calculate the following Variances :
Sales Value Variance
Sales price Variance
Sales Volume Variance.

Q.3 Write short notes. (Attempt any three) (12)

1. Labor Turnover
 2. Challenges in Management Reporting
 3. Control Accounting
 4. Motion Study
 5. Classification of Reports
 6. Relevant Cost
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