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Paper 9 Operations Management And Strategic Management

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2

Paper 10 Corporate Accounting And Auditing

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2

Paper 11 Financial Management and Business Data Analytics

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
2.	Full Syllabus Test 2

Paper 12 Management Accounting

TEST NO.	PAPER NAME
1.	Full Syllabus Test 1
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Note:

1. Chapters numbers are as per ICMAI Study Material.
2. Test Series is Valid up to June 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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Sample Checked sheets :

Particulars	₹	Particulars	₹
Opening Stock	3000	By sales	20,000
TO Purchases	15,000	By Hire Purchase	2,000
TO Less Furniture	15,500	By closing stock	6,000
TO Wages	3,000		
TO Gross Profit	9,500		
	27,000		
Inaccurate adjustments affect whole answer			
TO Salaries	1,000	By Cr.P.	6,000
TO Printing & Stationery	500	By Profit on H.P.	6,000
TO Postage	200		
TO Rent	400	By Provision for Bad Debts (O/A)	8,000
TO Insurance	600		
TO Dep. on Equip.	3,000		
TO Interest	2,000		
+ O/S	400		
TO Provision for Bad Debts	400		
TO Loss on sale	500		
TO P.D.P	1,400		
TO Provision for Bad Debts (N/A)	3,000		
Furniture	38,400		
TO Net Profit	10,220		
	1,09,900		1,09,900

Management Accounting - class

- Planning: Management accounting helps to plan various things for making decisions and it plans for the future of the organisation.
- Controlling: Management accounting helps to control the activities of the organisation and various rules.
- Coordinating: It coordinates different segments/ Departments of the organisation.
- Communication: Management accounting helps to communicate the financial information to the whole of the organisation.
- Tax Accounting: Management accounting will help in computing and filing tax.
- Reporting: Management accounting will report the decisions and actions to the management to take further steps.
- Interpret: Management accounting can interpret and give results with its tools.
- Economic evaluation: Evaluate the financial statements and interpret the results.

3.5 Marks

Include more relevant and substantive points in your answers to enhance scoring.

Supplying information to Various Levels of Management: Every level of management requires information for decision-making and policy execution. Top-level management takes broad policy decisions, leaving day-to-day decisions to lower management for execution. Supply of right information, at proper time, increases efficiency at all levels.

Q.4 b

Ans

i) $k_u = \frac{D_1 \times \text{unit of } f}{P_0}$
 $k_u = \frac{2.5 \times 100}{20}$
 $k_u = 12.5\%$

ii) $k_p = \frac{\text{Interest} (1-t)}{NP}$
 $= \frac{12 (1-0.30)}{100}$
 $k_p = 8.4\%$

iii) $k_{pf} = \frac{D}{NP} \times 100$
 $= \frac{2}{100} \times 100$
 $= 2\%$

2 Marks = Your knowledge over this topic isn't meet question requirements you have to do more practice and hard work over it.

Book value (costal structure)

Source of fund	Amount	Weight	Int of fund	WACC
Equity share	12,000	0.75	12.5%	13.12
9% preference share	1,000	0.06	8.4%	5.04
17% debentures	3,000	0.19	9%	1.71
	16,000			19.87

Question 1.5

Re-order quantity

EOQ = $\sqrt{\frac{2 \times \text{annual demand} \times \text{cost per order}}{\text{cost per unit per year}}}$

monthly demand = 1,500 units
 $= 1,500 \times 12 = 18,000$

Try to attempt complete answer. You need to calculate all the part of the question accurately to attain more marks for your attempted question.

Re-order level = Maximum usage x maximum Re-order period
 $= 150 \times 8 = 1,200$

Minimum stock level = Re-order level - Normal usage + normal Re-order period
 $= 1,200 - (500 + 6.5) = 600 - 506.5$

Maximum stock level = Re-order level + Re-order quantity
 $= 1,200 + 1,500 = 2,700$

Average Stock level = $\frac{\text{Minimum Stock level} + \text{Maximum Stock level}}{2}$
 $= \frac{600 + 2,700}{2} = 1,650$

Average Stock level = Minimum Stock level + (1/2) (Re-order quantity)
 $= 600 + (1/2) (3,873) = 4,687.5$

Computation of the liability of the company as 31.03.2020

Basic Salary 20,000
 DA (50%) 10,000
 PF 1,000
 PF by company 1,000
 Interest on P.F. 1,000
 Gratuity 2,000
 Provident fund 10,000
 Unpaid Dividend 25,000 (7,200)

Less: PF (10,000) (10,000)

Standard deduction (50,000) 16,11,400

Salary for the purpose of Rent free accommodation
 Salary = Basic + DA + Bonus + Commission + All taxable allowance
 $= 7,20,000 + 3,60,000 + 1,20,000 + 20,00,000 + 1,800 + 30,000$
 $= 13,77,800$

You need to add all the required systematic adjustment accurately. Refer suggested answer and rectify your mistakes for better scoring in future.

Question 3

Objectives of Operations Management: There are two main objectives that Operations Management concerns with

- 1) Customer Service
- 2) Resource Utilization

1) Customer Service: Every company focus on the providing better services to the customer which enhance their recognition in the market and this company will leads to long term growth.

2) Resource Utilization: It is the key objectives of concerns with optimum utilization of available resources & limited resources to create maximum possible output.

Operations management is associated essentially with the utilization of resources, i.e., obtaining maximum effect from resources or minimizing their cost, under utilization or waste. The extent of the utilization of the resources potential might be expressed in terms of the proportion of resources time used or occupied, space utilization, levels of activity, etc.

1) Employee Management
 2) Product Design
 3) Quality Control
 4) Production and Management Control
 5) Material Management
 6) Product Payoff
 7) Machine Management

Although your concept are clear but you have to add more content in these points to make your answer more elaborative.

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POSITIVE
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22 Pinka
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