

# **Bachelor of Commerce (General)**

**B.ComG**

**CHOICE BASED CREDIT SYSTEM**

**BCOE – 142: MANAGEMENT ACCOUNTING**

**ASSIGNMENT**

**2026**

**Valid from 1st January 2026 to 31st December 2026**

**Sixth Semester**



**School of Management Studies**

**Indira Gandhi National Open University**

**Maidan Garhi, New Delhi -110068**



**BACHELOR OF COMMERCE (GENERAL)**  
**CHOICE BASED CREDIT SYSTEM**  
**BCOE – 142: MANAGEMENT ACCOUNTING**  
**ASSIGNMENT: 2026**

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment in this Course. The assignment has been divided into three sections. Section A Consists of five questions for 10 marks each, Section B consists of five questions for 6 marks each and Section C consists of two questions for 5 marks each.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-end examination, it is compulsory for you to submit the assignment as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

1. Those students who are appearing in June 2026 exams. They have to submit the same latest by 15th March 2026.
2. Those students who are appearing in December 2026 Term End Examination they have to submit latest by in 15th October 2026.

You have to submit the assignment of all the courses to the Coordinator of your Study Centre.

## TUTOR MARKED ASSIGNMENT

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<b>COURSE CODE</b>	<b>:</b>	<b>BCOE-142</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>MANAGEMENT ACCOUNTING</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>BCOE-142/TMA/2026</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Note: Attempt all the questions.**

### Section – A

- 1) Discuss the nature and scope of management accounting. (10)
- 2) From the following particulars compute leverage ratios:

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Equity Share Capital	40,000	Land	22,000
8% Preference Share Capital	20,000	Building	24,000
Reserves	10,000	Plant and Machinery	38,000
Profit and Loss Account	5,000	Furniture	5,000
10% Debentures	45,000	Sundry Debtors	22,000
Trade Creditors	9,000	Stock	13,000
Outstanding Expenses	2,000	Prepaid expenses	2,000
Cash	14,000		
Provision for Taxation	3,000		
Proposed Dividend	6,000		
<b>Total</b>	<b>1,40,000</b>	<b>Total</b>	<b>1,40,000</b>

(10)

- 3) What is meant by direct labour cost variance? Explain with the help of a suitable illustration. (10)
- 4) Explain the application of marginal costing in managerial decision making. (10)
- 5) A 10 per cent increase in production and sales leads to more than 10 percent increase in profit' Explain. (10)

**Section – B**

- 6) A product made from raw materials X and Y has the following standard mix:

Standard mix:

Material	Quantity (Kg.)	Price (Rs.)	Amount (Rs.)
A	2	2.00	4.00
B	8	1.00	8.00
	10		12.00

Actual mix:

Material	Quantity (Kg.)	Price (Rs.)	Amount (Rs.)
A	8	2.00	16.00
B	4	1.25	5.00
	12		21.00

Compute Material Mix Variance.

- (6)
- 7) What are the financial statements? How far are they useful for decision-making purposes? (6)
- 8) What is a sales budget? How is it prepared? (6)
- 9) “A budget is a means and budgetary control is the end result”. Explain. (6)
- 10) Write a detailed note explaining the advantages and limitations of standard costing. (6)

**Section – C**

- 11) **Distinguish between the following:**

(a) Cost Control and Cost Reduction

(b) Fixed and Flexible Budget

(2x5)

- 12) **Write short notes on the following:**

(a) Budgetary Control

(b) Differential Costing

(2x5)