Bachelor of Commerce (General)

B.ComG

CHOICE BASED CREDIT SYSTEM

BCOE – 142: MANAGEMENT ACCOUNTING

ASSIGNMENT

2025

Valid from 1st January 2025 to 31st December 2025

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: 2025

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 long answer questions for 10 marks each, Section B consists of medium answer questions for 6 marks each and Section C consists of short answer 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 2025 exams. They have to submit the same latest by 15th March 2025.
2. Those students who are appearing in December 2025 Term End Examination they have to submit latest by in 15th October 2025.

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

TUTOR MARKED ASSIGNMENT

COURSE CODE	**:**	**BCOE-142**
COURSE TITLE	**:**	**MANAGEMENT ACCOUNTING**
ASSIGNMENT CODE	**:**	**BCOE-142/TMA/2025**
COVERAGE	**:**	**ALL BLOCKS**

Maximum Marks: 100

Note: Attempt all the questions.

Section – A

1) Define Management Accounting and briefly describe its objectives. **(10)**

2) What are the essentials of establishment of sound system of Budgeting? **(10)**

3) A company has decided to introduce a system of standard costing. What are the preliminaries to be considered before developing such a system? Explain. **(10)**

4) Calculate Direct Material Cost Variance with the help of the following information:

Standard output	:	1600 units
Actual output	:	2000 units
Standard quantity required per unit	:	2 kg
Total quantity actually consumed	:	2400 kg
Standard rate per unit	:	Rs 8 per kg
Actual rate per unit	:	Rs 10 per kg

(10)

5) "The profit is the product of the P/V ratio and the margin of safety." Comment. **(10)**

Section – B

6) XYZ Ltd. is manufacturing selling four types of products A, B, C and D. The sales mix and variable costs are as follows:

Product	Sales per month	Variable Cost Ratio
A	2,00,000	50%
B	1,50,000	50%
C	1,00,000	75%
D	2,50,000	40%

(6)

The fixed costs are 1,50,000 per month. Calculate break even point.

7) What do you understand by differential costing? How does it differ from managerial costing? **(6)**

8) What is the need pricing decisions? Explain. **(6)**

9) "Responsibility accounting is a responsibility set-up of management accounting." Comment. **(6)**

10) When conducting a social audit, what are the things must a company do. **(6)**

Section – C

11) Distinguish between the following: **(10)**

(a) Provision and Reserve

(b) Long term Budget and Short term Budget

(c) Variable Overhead Cost Variance and Fixed Overhead Cost Variance

(d) Cost plus pricing and Marks up pricing

12) Write short notes on the following: **(10)**

(a) Cost Management

(b) Budget Manual

(c) Margin of Safety

(d) Inflation Accounting