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BACHELOR OF COMMERCE(B.COM)
EXAMINATION – MAY - 2026
SIXTH SEMESTER

Sub.: Management Accounting (BCOM23-601)

Time: 10.00 am to 12.30pm

Instructions: 1) All questions are compulsory. 2) Figures to the right indicate full marks.

Q.1a) Fill in the blanks (Any 5)

(05)

1. A report is a presentation of _____ information in structured form.
 - a) Relevant
 - b) System
 - c) Decision
 - d) Summary
2. MIS stands for Management Information _____.
 - a) Relevant
 - b) System
 - c) Decision
 - d) Summary
3. Reports help managers in _____ making
 - a) Relevant
 - b) System
 - c) Decision
 - d) Summary
4. Top management mainly uses _____ reports
 - a) Relevant
 - b) System
 - c) Decision
 - d) Summary
5. Capital structure decisions affect firm's _____ position.
 - a) financial
 - b) Fixed
 - c) Cost
 - d) None of the above
6. Interest on debt is a _____ expense
 - a) financial
 - b) Fixed
 - c) Cost
 - d) None of the above
7. Optimal capital structure minimizes overall _____.
 - a) Cost
 - b) financial
 - c) Fixed
 - d) None of the above

b) State whether the following statement are true or false (any 5)

(05)

1. Reporting system improves communication in organization.
2. MIS installation is a one-step process
3. Cash budget ensures liquidity management. .
4. Flexible budget remains constant at all activity levels.

5. Higher debt reduces financial leverage risk.
6. Capital structure is a long-term financing decision
7. Cost of capital is used as a discount rate in investment decisions.

Q. 2a) You are required to prepare a production budget for 6 month ending 31 march 2010 for a factory producing four products from the following information: **(20)**

Product	Estimated Stock on 30 th Sept 2009 (Units)	Estimated sales during 30Sept 2009 to March 2010 (Units)	Desired Closing Stocks on 31 March 2010 (Units)
P	3500	12500	4500
Q	4500	16500	5500
R	5000	20000	4000
S	6500	23500	3500

Or

b) Explain relationship between capital structure and financial risk.

Q.3 a) Dixit India Ltd .Delhi has earned a contribution of Rs 4,00000 and a net profit Rs 280,000 on sales of Rs 16,00,000 Find out the margin of Safety **(10)**

b) Write short notes. (Any 2) **(05)**

1. Meaning of report
2. Production budget
3. Importance of reporting system
4. Types of management reports

Q.4 a) From the following particulars calculate : **(15)**

- i) Contribution per units
 - ii) P/V Ratio
 - iii) BEP (units and in rupees)
 - iv) What will be the selling price per unit if BEP is brought down to 24,000 units?
- Fixed expenses Rs.1,40,000,
Selling price per unit Rs. 15
Variable Cost per unit Rs. 10.

OR

b) Discuss the Principles of good reporting system