

Roll. No.

Question Booklet Number

O.M.R. Serial No.

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B.Com. (Hons.) (SEM.-IV) EXAMINATION, 2025-26

COMMERCE

(Management Accounting)

[CODE : BCH-401]

Paper Code

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Question Booklet
Series

D

Time : 1 : 30 Hours

Max. Marks : 75

Instructions to the Examinee :

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. All questions carry equal marks.
3. Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.
4. Four alternative answers are mentioned for each question as - A, B, C & D in the booklet. The candidate has to choose the correct / answer and mark the same in the OMR Answer-Sheet as per the direction :

(Remaining instructions on last page)

परीक्षार्थियों के लिए निर्देश :

1. प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। सभी प्रश्नों के अंक समान हैं।
3. प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न-पुस्तिका तथा OMR आन्सर-शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न-पुस्तिका जिसमें कुछ भाग छपने से छूट गए हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, उसे तुरन्त बदल लें।
4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छॉटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

(शेष निर्देश अन्तिम पृष्ठ पर)

1. Ratio analysis is not useful for :
 - (A) Trend study
 - (B) Comparison
 - (C) Legal compliance
 - (D) Decision-making
2. Operating cash flow indicates :
 - (A) Profitability
 - (B) Liquidity
 - (C) Solvency
 - (D) Efficiency
3. Fund flow analysis is useful for :
 - (A) Long-term planning
 - (B) Short-term planning
 - (C) Daily cash control
 - (D) Auditing
4. Comparative statements show :
 - (A) Trend
 - (B) Growth
 - (C) Decline
 - (D) All of the above
5. Financial statement analysis helps in :
 - (A) Measuring performance
 - (B) Assessing stability
 - (C) Assessing growth
 - (D) All of the above
6. Cash flow statement is prepared :
 - (A) On accrual basis
 - (B) On cash basis
 - (C) On profit basis
 - (D) On cost basis
7. Ratio analysis is a tool of :
 - (A) Financial accounting
 - (B) Cost accounting
 - (C) Management accounting
 - (D) Auditing
8. Comparative statements help in :
 - (A) Identifying trends
 - (B) Identifying weaknesses
 - (C) Identifying strengths
 - (D) All of the above

9. Managerial reporting supports :
- (A) Planning
 - (B) Controlling
 - (C) Decision-making
 - (D) All of the above
10. Responsibility centers are created for :
- (A) Control
 - (B) Accountability
 - (C) Efficiency
 - (D) All of the above
11. Responsibility Accounting is related to :
- (A) Financial Accounting
 - (B) Cost Accounting
 - (C) Management Accounting
 - (D) Auditing
12. Managerial reporting is part of :
- (A) Financial Accounting
 - (B) Cost Accounting
 - (C) Management Accounting
 - (D) All of the above
13. Managerial reports are prepared :
- (A) Daily
 - (B) Monthly
 - (C) Annually
 - (D) As required
14. Management Accounting helps in :
- (A) Risk analysis
 - (B) Decision-making
 - (C) Cost reduction
 - (D) All of the above
15. Management Accounting is concerned with:
- (A) Past only
 - (B) Present only
 - (C) Future planning
 - (D) Legal compliance
16. Management Accounting supports :
- (A) Strategic planning
 - (B) Operational control
 - (C) Tactical decisions
 - (D) All of the above
17. Management Accounting provides :
- (A) Trial Balance
 - (B) Balance Sheet
 - (C) All management related information
 - (D) None of the above
18. Responsibility Accounting improves :
- (A) Control
 - (B) Efficiency
 - (C) Performance
 - (D) All of the above

19. Absorption costing profit depends on :
- (A) Sales only
 - (B) Production level
 - (C) Variable cost
 - (D) Contribution
20. Relevant cost for Decision-making excludes:
- (A) Opportunity cost
 - (B) Incremental cost
 - (C) Sunk cost
 - (D) Differential cost
21. Fixation of selling price under marginal costing is based on :
- (A) Total cost
 - (B) Variable cost and contribution
 - (C) Fixed cost only
 - (D) Past cost
22. Sales mix is important when :
- (A) Only one product
 - (B) Multiple products
 - (C) No competition
 - (D) Fixed demand
23. Break-even point is where :
- (A) Profit is maximum
 - (B) Contribution is zero
 - (C) Profit is zero
 - (D) Loss is maximum
24. Make or buy decision is a :
- (A) Financing decision
 - (B) Operating decision
 - (C) Investing decision
 - (D) Accounting decision
25. Opportunity cost is :
- (A) Book cost
 - (B) Sacrifice Cost
 - (C) Imaginary cost
 - (D) Irrelevant cost
26. Marginal costing assumes :
- (A) Fixed cost varies
 - (B) Variable cost remains constant per unit
 - (C) Sales price changes
 - (D) No cost behaviour

27. Management Accounting uses :
- (A) Financial data
 - (B) Cost data
 - (C) Statistical data
 - (D) All of the above
28. Responsibility Accounting compares :
- (A) Actual and standard
 - (B) Cost and profit
 - (C) Income and expense
 - (D) Assets and liabilities
29. Responsibility Accounting encourages :
- (A) Discipline
 - (B) Cost control
 - (C) Accountability
 - (D) All of the above
30. Management Accountant supports :
- (A) Top management
 - (B) Middle management
 - (C) Lower management
 - (D) All of the above
31. Management Accounting reports are :
- (A) Fixed
 - (B) Rigid
 - (C) Flexible
 - (D) Legal
32. Management Accounting improves :
- (A) Managerial efficiency
 - (B) Business performance
 - (C) Profitability
 - (D) All of the above
33. Management Accounting is :
- (A) Compulsory
 - (B) Optional
 - (C) Statutory
 - (D) Legal
34. Responsibility Accounting encourages :
- (A) Self-control
 - (B) Cost awareness
 - (C) Accountability
 - (D) All of the above

35. Increase in debtors results in :
- (A) Increase in cash
 - (B) Decrease in cash
 - (C) No effect
 - (D) Increase in profit
36. Cash flow statement is mandatory for :
- (A) All firms
 - (B) Companies only
 - (C) Listed companies
 - (D) Partnership firms
37. Short-term creditors are interested in :
- (A) Solvency ratios
 - (B) Liquidity ratios
 - (C) Profitability ratios
 - (D) Turnover ratios
38. Financial analysis does not include :
- (A) Ratio analysis
 - (B) Fund flow analysis
 - (C) Cash flow analysis
 - (D) Auditing
39. Cash flow statement ignores :
- (A) Fund movement
 - (B) Working capital changes
 - (C) Cash movement
 - (D) Cash balance
40. Financial statement analysis is :
- (A) Exact science
 - (B) Art
 - (C) Both (A) and (B)
 - (D) Neither (A) nor (B)
41. Efficiency ratios measure :
- (A) Liquidity
 - (B) Asset utilization
 - (C) Profit
 - (D) Capital
42. Common size statements are useful for :
- (A) Small firms only
 - (B) Large firms only
 - (C) All types of firms
 - (D) Banks only

43. Decision-making mainly requires :
- (A) Financial Data only
 - (B) Relevant data
 - (C) Cost data only
 - (D) Legal data
44. Selling price under marginal costing must cover :
- (A) Variable cost
 - (B) Fixed cost
 - (C) Total cost
 - (D) Standard cost
45. Make or buy decision considers :
- (A) Purchase cost
 - (B) Manufacturing cost
 - (C) Opportunity cost
 - (D) All of the above
46. Marginal costing highlights :
- (A) Contribution
 - (B) Profit
 - (C) Sales
 - (D) Inventory
47. Exploring new market decision ignores :
- (A) Product Variable Cost
 - (B) Sunk cost
 - (C) Incremental cost
 - (D) Relevant revenue
48. Fixation of selling price requires :
- (A) Cost information
 - (B) Market condition
 - (C) Competition
 - (D) All of the above
49. Absorption costing profit is higher when :
- (A) Sales exceed production
 - (B) Production exceeds sales
 - (C) Fixed cost increases
 - (D) Variable cost increases
50. Differential revenue is :
- (A) Total revenue
 - (B) Fixed revenue
 - (C) Difference between current revenue and other alternatives
 - (D) Past revenue

51. Decrease in working capital means :
- (A) Use of funds
 - (B) Source of funds
 - (C) Loss
 - (D) Profit
52. Redemption of debentures is :
- (A) Source of funds
 - (B) Use of funds
 - (C) Profit
 - (D) Income
53. Cash flow statement classifies activities into:
- (A) Operating
 - (B) Investing
 - (C) Financing
 - (D) All of the above
54. Dividend paid is :
- (A) Operating activity
 - (B) Financing activity
 - (C) Investing activity
 - (D) Non-cash activity
55. Comparative balance sheet shows :
- (A) Change in assets and liabilities
 - (B) Profit or loss
 - (C) Cash movement
 - (D) Cost behaviour
56. Common size statement shows :
- (A) Absolute figures
 - (B) Percentages
 - (C) Ratios
 - (D) Differences
57. Common size statements help in :
- (A) Inter-firm comparison
 - (B) Intra-firm comparison
 - (C) Trend analysis
 - (D) All of the above
58. Window dressing affects :
- (A) Ratio analysis
 - (B) Fund flow analysis
 - (C) Cash flow analysis
 - (D) All of the above

59. Management Accounting provides information to :
- (A) Government
 - (B) Creditors
 - (C) Shareholders
 - (D) Management
60. The main purpose of Management Accounting is :
- (A) Profit calculation
 - (B) Decision-making
 - (C) Legal compliance
 - (D) Cost audit
61. Management Accounting started due to :
- (A) Industrial growth
 - (B) Government rules
 - (C) Tax laws
 - (D) Auditing needs
62. Management Accounting is based on :
- (A) Financial Accounting
 - (B) Cost Accounting
 - (C) Both (A) and (B)
 - (D) None of the above
63. Management Accounting is a :
- (A) Science
 - (B) Art
 - (C) Both (A) and (B)
 - (D) Neither (A) nor (B)
64. Management Accounting helps in :
- (A) Planning
 - (B) Organizing
 - (C) Controlling
 - (D) All of the above
65. Management Accounting helps in :
- (A) Increasing efficiency
 - (B) Increasing tax
 - (C) Increasing losses
 - (D) Reducing reports
66. Management Accounting helps in :
- (A) Policy formulation
 - (B) Policy execution
 - (C) Policy evaluation
 - (D) All of the above

67. Management Accounting helps in :
- (A) Book-keeping
 - (B) Policy formulation
 - (C) Auditing
 - (D) Tax filing
68. Management Accounting is future-oriented:
- (A) True
 - (B) False
 - (C) Partly true
 - (D) Not sure
69. Management Accounting is useful for :
- (A) Investors only
 - (B) Employees only
 - (C) Management only
 - (D) Public
70. Management Accounting improves :
- (A) Decision quality
 - (B) Tax liability
 - (C) Legal risk
 - (D) Errors
71. Management Accounting uses :
- (A) Monetary data
 - (B) Non-monetary data
 - (C) Both (A) and (B)
 - (D) None of the above
72. Management Accounting prepares :
- (A) Income Statement
 - (B) Balance Sheet
 - (C) Internal reports
 - (D) Cash Book
73. Management Accounting is optional :
- (A) True
 - (B) False
 - (C) Legal
 - (D) None
74. Investment center controls :
- (A) Cost
 - (B) Profit
 - (C) Assets
 - (D) All of the above

75. Management Accounting is best described as :
- (A) Record-keeping system
 - (B) Decision support system
 - (C) Legal reporting system
 - (D) Audit system
76. Sunk cost is :
- (A) Relevant cost
 - (B) Irrelevant cost
 - (C) Opportunity cost
 - (D) Differential cost
77. Selling price under cost-plus pricing is based on :
- (A) Market price
 - (B) Cost plus profit margin
 - (C) Demand
 - (D) Competitors' price
78. Exploring a new market decision depends mainly on :
- (A) Fixed cost
 - (B) Incremental cost and revenue
 - (C) Past cost
 - (D) Sunk cost
79. Product mix decision means :
- (A) Selection of products
 - (B) Selection of salesmen
 - (C) Selection of markets
 - (D) Selection of price
80. Shut down decision is taken when :
- (A) Contribution is positive
 - (B) Contribution is zero
 - (C) Contribution is negative
 - (D) Sales are maximum
81. Absorption costing includes :
- (A) Variable cost only
 - (B) Fixed cost only
 - (C) Both fixed and variable cost
 - (D) Marginal cost only
82. In marginal costing, fixed cost is treated as:
- (A) Product cost
 - (B) Period cost
 - (C) Inventoriable cost
 - (D) Variable cost

83. Budgeting is a function of :
- (A) Financial Accounting
 - (B) Tax Accounting
 - (C) Management Accounting
 - (D) Auditing
84. Management Accounting is for :
- (A) External users
 - (B) Government
 - (C) Management
 - (D) Public
85. Financial Accounting is :
- (A) Future-oriented
 - (B) Historical Transaction Based
 - (C) Present-oriented
 - (D) Predictive
86. Financial Accounting period is :
- (A) Flexible
 - (B) Daily
 - (C) Yearly
 - (D) Weekly
87. Financial Accounting follows :
- (A) Accounting standards
 - (B) Management rules
 - (C) Estimates
 - (D) Judgments
88. Management Accountant assists in :
- (A) Planning
 - (B) Controlling
 - (C) Decision-making
 - (D) All of the above
89. Managerial reports are :
- (A) Statutory
 - (B) Mandatory
 - (C) Flexible
 - (D) Legal
90. Managerial reports should be :
- (A) Timely
 - (B) Accurate
 - (C) Relevant
 - (D) All of the above

91. Shut down decision considers :
- (A) Fixed cost
 - (B) Variable cost
 - (C) Contribution
 - (D) All of the above
92. Analysis of financial statements helps in :
- (A) Decision-making
 - (B) Cost control
 - (C) Auditing
 - (D) Book-keeping
93. Main objective of financial analysis is :
- (A) Journal Formation
 - (B) Financial Decision-making
 - (C) Tax assessment
 - (D) Legal compliance
94. Ratio means :
- (A) Difference between two figures
 - (B) Relationship between two figures
 - (C) Total of figures
 - (D) Average of figures
95. Current ratio is :
- (A) Current Assets / Current Liabilities
 - (B) Current Liabilities / Current Assets
 - (C) Total Assets / Total Liabilities
 - (D) Cash / Current Liabilities
96. Quick assets exclude :
- (A) Cash
 - (B) Debtors
 - (C) Stock
 - (D) Bank balance
97. Gross profit ratio is calculated as :
- (A) Gross Profit / Sales
 - (B) Net Profit / Sales
 - (C) Gross Profit / Cost
 - (D) Net Profit / Cost
98. Debt-equity ratio measures :
- (A) Liquidity
 - (B) Capital structure
 - (C) Profitability
 - (D) Efficiency
99. Higher stock turnover ratio indicates :
- (A) Overstocking
 - (B) Poor sales
 - (C) Efficient management
 - (D) Loss
100. Fund flow statement explains :
- (A) Sources and uses of funds
 - (B) Cash position
 - (C) Profit position
 - (D) Cost position

Rough Work

Example :

Question :

Q.1 (A) ● (C) (D)

Q.2 (A) (B) ● (D)

Q.3 (A) ● (C) (D)

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.
6. All answers are to be given on OMR Answer Sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.
7. Before writing anything on the OMR Answer Sheet, all the instructions given in it should be read carefully.
8. After the completion of the examination, candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.
9. There will be no negative marking.
10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.
11. To bring and use of log-book, calculator, pager & cellular phone in examination hall is prohibited.
12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

Imp't. On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question Booklet, then after showing it to the invigilator, get another question Booklet of the same series.

उदाहरण :

प्रश्न :

प्रश्न 1 (A) ● (C) (D)

प्रश्न 2 (A) (B) ● (D)

प्रश्न 3 (A) ● (C) (D)

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर-पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
7. ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।
8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न-पुस्तिका ले जा सकते हैं।
9. निगेटिव मार्किंग नहीं है।
10. कोई भी रफ कार्य, प्रश्न-पुस्तिका में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा-कक्ष में लॉग-बुक, कैल्कुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।
12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

महत्वपूर्ण: प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्नपुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्नपुस्तिका प्राप्त कर लें।