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(4th Semester)

COMMERCE

Paper No. : BC-403

(Accounting for Managerial Decision)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

*The figures in the margin indicate full marks
for the questions*

1. (a) What is decision-making in management accounting? Discuss the functions of management accounting.

2+7=9

Or

- (b) What are the objectives of financial accounting? State the advantages of financial accounting.

4+5=9

2. (a) Discuss the major differences between financial accounting and management accounting. 9

Or

- (b) State the responsibility and position of a management accountant. 9

3. (a) Briefly state the advantages and disadvantages of managerial costing. 4+5=9

Or

- (b) Sale of a product amounts to 200 units per month at ₹ 10 per unit. Fixed overhead cost is ₹ 400 per month and variable cost is ₹ 6 per unit. There is a proposal to reduce prices by 10%. Calculate present and future P/V ratios. How many units must be sold to earn present total profit? Also calculate the BEP units and value. 9

4. (a) Explain the significance of ratio analysis. Discuss the horizontal analysis as a tool of managerial decisions. 5+4=9

Or

- (b) Discuss the advantages and classification of cash flow. 5+4=9

5. (a) State the objectives of reporting. Also discuss the essentials of a good report. 4+5=9

Or

- (b) Discuss different types of managerial report. 9

2016

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(PART : A--OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

1. Choose the correct answer and place its code in the brackets provided : 1×5=5
- (a) Financial accounting is a specialized branch of accounting that keeps track of a company's
- (i) special reports
- (ii) financial transactions
- (iii) decision-making
- (iv) standard costing ()

