2025

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delised but (4th Semester) superior (4th Semester)

COMMERCE

3. (a) Discuss the merits and demerits of

Paper : BC 403 lanigram

(Accounting for Managerial Decision) see sales and profit two years as

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) Explain the characteristics and limitations of financial accounting. 5+4=9

Or000,000.0₹

- Discuss the functions of management accounting?

 Discuss the functions of management accounting.

 2+7=9
- 2. (a) Explain the scope and tools of management accounting. 4+5=9

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Or S

- (b) Discuss the responsibility and position of management accountant. 4+5=9
- COMMERCE 3. (a) Discuss the merits and demerits of marginal costing. 9

(Accounting for Managerial Decision) (b) The sales and profit during two years as given below: Full Marks: 70

Year	Sales	Profit	
871/01	Time: 3 h	₹	
2018	1,50,000	20,000	
2019	1,70,000	25,000	

You are required to calculate the following: (CA : EARLY)

- The figures in the margin other V/q (i) narks
 - (ii) Break-even point
 - (iii) The sales required to earn a profit 1. (a) Explain the char 000,04 ₹ 10
 - (iv) The profit made when sales are ₹2,50,000
- (v) Margin of safety at a profit of Discuss the functio000,05 ₹anagement

accounting.

4. (a) What is financial statement analysis? Discuss the different types of financial statement analysis. Insmaganam 2+7=9 Or

(b) From the following information, prepare a Comparative Income Statement of Sachin Ltd. from the following:

Income Statement

	(₹in lakhs)	
	2015	2016
Net Sales	600	750
Cost of Goods Sold	400	600
Administrative Expenses	20	20
Selling Expenses	10	10
Net Profit	170	120

5. (a) Explain the various objectives of reporting to management.

Or

Discuss the reporting needs at different managerial levels.

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0=4=3

(b) Break-even point 6 2 0 2 ned at intersection of

(4th Semester)

onil teo COMMERCE teop listor (ii)

Paper: BC-403

(Accounting for Managerial Decision)

(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: 1×15=15
 - (a) Main emphasis of management accounting is
 - (i) planning harden between walking pital
 - (ii) controlling
 - (iii) decision-making

(iii) utilizations of funds

(iv) All of the above activities activities [(vii)]

(ii) investing activities

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(b)	Break-even point is obtained at intersection of	(e) "Management accounting is concerned with
	(i) total expenses and total cost line	accounting information that is useful to management." Who said this statement?
	(ii) total cost and variable cost line	(i) J. Batty deash (i)
	(iii) variable cost and fixed cost line	(ii) Robert N. Anthony
	(iv) fixed cost and total cost line	(iii) F. W. Taylor
(c)	A method used in a comparative analysis of financial statement is	(iv) Eric L. Kohler Valeylans Isomev [iii)
	(i) returning analysis	(f) The scope of management accounting includes
	(ii) common-size analysis	(i) cost accounting
	(iii) preference analysis	(ii) budgeting
IXIS	(iv) graphical analysis	In a common-size Balance gnitzaparol (iii) lies
	(a) Main emphasis of management accounting	(iv) All of the above
(d)	Cash receipts received from the sales of fixed assets are recorded under the head of	(g) The transactions which increase working capital
	(i) other activities	(i) sources of funds outsing
	(ii) investing activities	(ii) applications of funds
	(iii) financing activities	(iii) utilizations of funds
Name of the last	(iv) operating activities avods and to IIA [(ii)]	(iv) diversions of funds

(h) Which analysis is based only on one year	's data?
(i) Cash-flow statement	rsm
(ii) Dividend analysis	
(iii) Vertical analysis	
(iv) Horizontal analysis	β The
cost accounting cost and star nommoo vi) budgeting preference analysis (iii)	
(i) In a common-size Balance Sheet, total lare assumed to be equal to	iabilities
Cash (i) a received from the sales of	
transactions which increase working capital	
sources of funds splications of funds	
(iii) 100 sequities about to anoissility (iv) loperating activities	

(j) In the cash-flow statement, if the comp invests more in fixed assets and short- financial investment, it would result to	pany term
jao (i) decreased cash we sum of selection (ii)	
(ii) increased cash	
(iii) increased equity	
(iv) increased liability]
(k) Contribution margin in marginal costing is	also
known as	
(ii) to the right of break-even point	
(ii) gross profit	
(iii) marginal income	
(iv) None of the above]
(l) An important tool and technique of manage	ement
accounting is	
(i) responsibility accounting	
(ii) budgeting	
(iii) cash-flow statement sldsingv-image (i	
(iv) Both (ii) and (iii)	<i>ii)</i>

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		tdown point occurs when
	(i)	invests more in fixed assets and she net profit is vestment, oraz si tilorq tan
		Sale Revenue – Variable Cost + Fixed Cost
	(iii)	losses are greater than fixed cost
I	(iv)	None of the above [[]
(n)	The	margin of safety point lies
	(i)	to the left of break-even point
	(ii)	to the right of break-even point
	(iii)	on break-even point total liab
1	(iv)	All of the above above above [(un)]
(0)	Tele	phone charge is a district in the phone charge in the phone charge in the phone charge is a district in the phone charge
	(i)	fixed cost guidility accounting
	(ii)	variable cost
	(iii)	semi-variable cost wall-daea (iii)
1	(iv)	marginal cost (iii) bas (ii) dost (ui)

2. Write short notes on any five of the following: 2×5=10

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(a) Accounting Standards

01=0(b) Decision-making out was no eston trade state (c) Cost Accounting

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(d) Ratio Analysis

gnimuoco (e) Margin of Safety and Islaman Islaman (h)

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Horizontal Financial Statement Analysis (g) Levels of Management