2023

(4th Semester)

COMMERCE

Paper: 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

Explain the meaning and functions of Financial Accounting. 2+7=9

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- the objectives of Financial (b) State Accounting. Explain the advantages of 4+5=9 Financial Accounting.
- Discuss the importance and limitations (a) of Management Accounting.

(Turn Over)

Or

- (b) Who is a management accountant?

 Explain the duties of management accountant.

 2+7=9
- 3. (a) What is break-even analysis? State the assumptions of break-even analysis.

2+7=9

Or

- (b) The particulars are given below:

 Profit—₹ 200

 Sales—₹ 2,000

 Variable cost—75% of sales
 - (i) Calculate P/V ratio and fixed cost.
 - (ii) Calculate break-even sales.
 - (iii) What would be the sales volume to realize a profit of ₹500? 3×3=9
- 4. (a) What is ratio analysis? Discuss the managerial uses of ratio analysis. 2+7=9

Or

(b) The income statements of a concern are given for the year ending on 31st December, 2020 and 2021.

(Continued)

L23/613a

Rearrange the figures in a comparative form and interpret the profitability position of the concern:

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ge - ye - was	2020	2021
	₹ ('000)	₹ ('000)
Net sales	785	900
Cost of goods sold	450	500
Operating expenses:		
General and administrative		
expenses	70	72
Selling expenses	80	90
Non-operating expenses:	East	
Interest paid	25	30
Income tax	70	80

5. (a) Discuss the essential features of a good report.

Or

(b) How is reporting done at various levels of management? Explain.



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(4th Semester)

COMMERCE

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:

 1×10=10
 - (a) Which of the following is **not** a feature of Financial Accounting?
 - (i) Service function

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- (ii) Historical in nature
- (iii) Cause and effect analysis
- (iv) Provides quantitative information

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(b)	In Financial Accounting recording of financial transactions is done in
	(i) Balance Sheet
	(ii) Profit & Loss Account
	(iii) Journal and other subsidiary books
	(iv) None of the above []
uestions	e figures in the margin indicate full marks for the q
(c)	The main objective of Management Accounting is to
	(i) take managerial decision
	(ii) provide accounting information to the management
	causa na technologia (ii)
	(iii) record financial transaction
	(iv) prepare final accounts in the last []
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(d) Which of the following is not limitation of Management Accounting?	
(i) Not an alternative to administration	
(ii) Personal bias	
(iii) Top heavy structure	
(iv) Planning and forecasting	
The study of relationship of the various items in	
(e) In Marginal Costing, fixed cost is treated as	
(i) period cost exclans laterated (i)	
(ii) standard cost in elevisors (solvey (ii)	
(iii) marginal cost giaylena multanni (iii)	
(iv) opportunity cost zviene mul-roini [vii]	
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(f)	If Sales—₹50,000; Profit—₹15,000; Fixed Cost—₹15,000, then P/V ratio is	
	(i) Not an alternative to admin \$\infty 0.6 (i)	
	(ii) Personal bias %00 (iii)	
	(iii) Top bears surroture %00 (iii)	
The second second	(iv) Hamming and forecasting	
(g)	The study of relationship of the various items in the financial statements of one accounting period is known as	
	(i) horizontal analysis	
	(ii) vertical analysis	
· .	(iii) intra-fi <mark>rm analysis 1300 (300) (iii)</mark>	
	(iv) inter-firm analysis may that toggo [win]	

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(h)	Current ratio may be defined as the relationship between	
	(i) Current Assets and Current Liabilities	
	(ii) Current Assets and Long-term Liabilities	
	(iii) Fixed Assets and Current Liabilities	
	dut external reports and internal reports	
Company of the Compan	(iv) Debt and Equity	
(T) = = = × [(i)	2. State the tollowing a satements are first (v) that (v) that to Financial statement is a type of	
ine the	(a) Financial Accounting is concerned with presentation of accognitroger natural(i)	
	munagement.	
	(ii) graphic reporting	
	(iii) oral reporting the Account Management (d)	
	Generally Accepted Accounting Principles	
1	(iv) None of the above	
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(j) On the ba	asis (of function,	reports may	be
classified as			netween a	

- (i) operating reports and financial reports
- (ii) routine reports and special reports
- (iii) enterprise reports and control reports
- (iv) external reports and internal reports

- 2. State whether the following statements are True (T) or False (F) by putting a Tick () mark: 1×5=5
 - (a) Financial Accounting is concerned with the presentation of accounting information to the management.

(F) Vill Vingolic reporting

(u) Debt and Equity

(i) Financial statement is a type

(b) Management Accounting is governed by Generally Accepted Accounting Principles.

F)

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01 a(c)	In marginal costing, all elements of cost are
	classified into variable and fixed components.

(T / F)

Horizontal analysis is also known as dynamic (d) analysis.

(T / F)

Reports are means of upward communication.

(T / F)

3. Write short notes on the following: $2\times5=10$

(a) Historical Nature of Financial Accounting

(d) Horzantai analysis is also known as dynamic

In All Telecope is no and committee to

e) Reports are means of upward communications

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(b) Management Accounting

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(b) Management According it

(c) Contribution

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(d) Cash Flow Statement amognitisculus (s)

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(e) Routine Reports

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