

**Bc/AMD-403**

**2016**

**( 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

**L16/484a**

**( Turn Over )**

( 2 )

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

( 3 )

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.

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