

M.Com 1st Semester Examination, 2020
(Old Syllabus)
Subject: Commerce
Accounting for Managerial Decisions
(Paper: COM106)

Time: 2 Hours

Full Marks: 40

Module I

Answer any two questions

10X2=20

1. Give a comprehensive description of the decision- making process as an input-output activity. 10

2. (a) Distinguish between marginal costing and absorption costing.
(b) Under some circumstances, it may be advisable to sell at prices equal to or below the marginal cost ignoring fixed cost. You are required to enumerate the circumstances. (5+5)

3. Write short notes on:
 - (a) Relevant cost
 - (b) 'Make or Buy' decision (5+5)

Module II

Answer any two questions

10X2=20

4. (a) Explain how 'Return on Investment' can be used in measuring divisional performance.
(b) Briefly explain the different perspectives of 'Balanced Scorecard'. (5+5)

5. Write short notes on:
 - a) Zero - Base Budgeting
 - b) Flexible Budget (5+5)

6. a) Write a brief note on Profit Centers under Responsibility Accounting .
b) Discuss the limitations of Responsibility Accounting. (5+5)

Answers to be sent to : com105new@gmail.com