



PD – 142

**II Year M.Com. Degree Examination, October 2012
(2007-2008 Scheme)**

COMMERCE

AT – 2.6 : Accounting for Managerial Decisions

Time : 3 Hours

Max. Marks : 100

Instruction : Answer *all* the subquestions.

SECTION – A

1. Answer **any eight** of the following. Each question carries **two** marks. **(8×2=16)**

- a) Define management accounting.
- b) What are accounting standards ?
- c) State the steps in standard setting process.
- d) What is Human Resource Accounting ?
- e) What is corporate reporting ?
- f) Define 'cost volume profit analysis'.
- g) What is a limiting factor ?
- h) What is marginal costing ?
- i) Define 'standard costing'.
- j) Differentiate standards and budgets.
- k) Define 'master budget'.

SECTION – B

Answer **any three** of the following. Each question carries **eight** marks. **(3×8=24)**

2. Briefly explain the steps in decision making process.
3. Explain the role of management accounting in a modern business.
4. Discuss the treatment of exchange difference arising from foreign currency borrowings.

P.T.O.