

Roll No. ....

**Y – 2850**

**B.B.A. (Sixth Semester) EXAMINATION,**

**May/June-2021**

Paper – 603

**ACCOUNTING FOR MANAGERIAL DECISION**

*Time : Three Hours*

*Maximum Marks : 40*

*Minimum Pass Marks : 16*

**Note**—Attempt *all* questions. All questions carry equal marks.

**Unit-I**

1. Discuss the nature and scope of management accounting and distinguish it from financial accounting. 8

**Unit-II**

2. The comparative figures of X Ltd and Y Ltd are given below : 8

	X Ltd.	Y Ltd
Total Assets	4,00,000	6,00,000
Total Liabilities	80,000	2,00,000
Proprietors fund	3,20,000	4,00,000

Calculate the Debt Equity Ratio for each company and comment.

**Unit-III**

3. State the usefulness of marginal costing as a tool for corporate decisions. 8

**Unit-IV**

4. What do you mean by Flexible Budget ? Discuss its importance and limitations. 8

**Unit-V**

5. What is standard costing ? How does it help in keeping a control over costs ? Point out its limitations also. 8

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