

CF5GPHC550

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St Aloysius (Deemed to be University)

Mangaluru

Semester II- P.G Examination - M.Com. (Finance and Analytics)

April 2025

ACCOUNTING FOR MANAGERIAL DECISIONS

Time: 2½ Hours

Max. Marks: 60

SECTION - A

ST. ALOYSIUS COLLEGE

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MANGALORE-575 003 (5x2=10)

I Answer the following questions.

1. Discuss any 2 limitations of financial accounting.
2. Define Window Dressing.
3. Define Responsibility Accounting.
4. Interpret the advantages of Economic Value Added.
5. Discuss any 2 significance of the Kyoto Protocol in addressing climate change.

SECTION - B

II Answer any FOUR questions:

(4x5=20)

6. Describe the skills required by Management Accountants.
7. Weigh the meaning and importance of Kaizen Budgeting and Zero Based Budgeting.
8. ABC Ltd operates a number of divisions in different locations. Division A incurred losses in the first quarter of the current year. Relevant cost and revenue data pertaining to Division A are as follows.

Particulars	Amount in Rupees
Sales Revenue	6,50,000
Controllable Variable Cost	3,50,000
Controllable Fixed Cost	2,00,000
Attributable Segment Cost	50,000
Common Firm wide cost allocated to Division A	60,000
Loss	(10,000)

You are required

1. To prepare a performance evaluation report of Division A
 2. Advise the management whether the operations of Division A should continue or shut down.
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9. Examine the utility of Forensic Accounting.
 10. Explain the concept of carbon trading.

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