

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)

Chromepet, Chennai - 600 044.

M.Com. A&F - END SEMESTER EXAMINATIONS - APRIL 2025

SEMESTER -IV

24PAFET4B05- Accounting for Decision Making

Total Duration : 1 Hrs.30 Mins.

Total Marks : 40

Section B

Answer any **TEN** questions ($10 \times 2 = 20$ Marks)

1. Define the break-even point in cost-volume-profit analysis.
2. State how absorption costing differs from variable costing.
3. Why is EBIT (Earnings Before Interest and Taxes) different from Net Income?
4. How does cost-volume-profit (CVP) analysis assist in managerial decision-making?
5. Differentiate between direct and indirect costs with examples.
6. Write the concept of the triple bottom line in financial reporting.
7. What are the key components of a profit and loss statement?
8. What is the primary objective of cost center accounting?
9. Define and explain the concept of fixed and variable costs.
10. Why is cost allocation important in profit and loss reporting?
11. How does batch costing differ from job costing?
12. What is the significance of depreciation in cost accounting?

Section C

Answer any **FOUR** questions ($4 \times 5 = 20$ Marks)

13. Describe the role of cost accounting in managerial decision-making.
14. How does cost-volume-profit (CVP) analysis help businesses in financial planning?
15. What is operating leverage, and how does it impact financial risk?
16. Describe the impact of different pricing strategies on profitability.
17. Compare and contrast the contribution margin method with absorption costing.
18. Discuss the importance of financial statements in cost accounting.
