

Roll No.

Total Pages : 3

MBA/M-19

13264

ACCOUNTING FOR MANAGERS

Paper : MBAD-103

Time : Three Hours]

[Maximum Marks : 80

Note : There are 9 questions in all. Question No. 1 comprising of 5 short answer type questions of 4 marks each and remaining 8 questions 2 from each unit are of 15 marks each. A student is required to attempt Question No. 1 which is compulsory and *four* questions taking *one* question from each unit.

1. **Compulsory Question**

- (a) Define financial accounting.
- (b) Define EPS and its importance.
- (c) Define the concept of master Budget.
- (d) Briefly explain the concept of value added accounting.
- (e) Define Human resource accounting. (5×4=20)

UNIT-I

2. Define accounting. Explain various accounting concepts and conventions. 15
3. Explain the following :
 - (a) A-B-C analysis.
 - (b) Objective of Non-corporate entities. (2×7½=15)

13264/550/KD/857

[P.T.O.
30/5

UNIT-II

4. Discuss job costing and process costing techniques of costing. Also draft a specimen of cost sheet showing cost classification. 15
5. Given :
 Current ratio 2.5
 Liquidity ratio 1.5
 Working capital 60,000
 Calculate (a) current liabilities, (b) current assets, (c) liquid assets and (d) stock. 15

UNIT-III

6. From the following data, calculate :
 (a) P/V ratio. 1 i>
 (b) Break-even point.
 (c) Margin of safety.
 Total sales Rs. 7,20,000
 Selling price per unit Rs. 200
 Variable cost per unit Rs. 100
 Fixed expenses Rs. 2,00,000
7. Differentiate between :
 (a) Zero base budgeting and traditional budgeting.
 (b) Budgeting and Budgetary control. (2×7½=15)

13264/550/KD/857

2

UNIT-IV

8. Discuss the concept, process and techniques of management control system. 15
9. Write notes on the following :
 (a) Indian Accounting standards and International Financial Reconstruction Standards.
 (b) Segment reporting. (2×7½=15)

13264/550/KD/857

3