

Roll No.

Total Pages : 3

MBA/M-23

28314

ACCOUNTING FOR MANAGERS

Paper-MBAD-103

Time Allowed : 3 Hours]

[Maximum Marks : 80

Note : Attempt **five** questions in all. Question No. **1** is compulsory. Attempt **four** other questions, selecting **one** question from each Unit.

Compulsory Question

1. Explain the following : 5×4=20
- (a) Relevance of Going Concern Concept.
 - (b) Overhead cost.
 - (c) Just in time (JIT).
 - (d) Margin of Safety.
 - (e) Master budget.

UNIT-I

2. Accounting is the language of the Business and like other languages it is based on certain principles. Explain briefly the various accounting principles on which accounting is based along with their relevance. 15
3. Explain the objectives and tools of Management Accounting. 15

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UNIT-II

4. As an investor how will you analyse the Financial statements of a Company? Explain various ratios you will use along with their interpretation. 15
5. What is the purpose of making Fund Flow Statement? Discuss the procedure of preparing Fund Flow Statement. 15

UNIT-III

6. Calculate : 15
- (a) The amount of fixed expenses.
 - (b) The number of units to break even.
 - (c) The amount of sales to earn a profit of ₹5,00,000.
 - (d) The profit with sales of ₹10,00,000.

The Company's sales turnover and profit during two periods were as follows :

	Sales(Rs.)	Profit(Rs.)
Period I	20,00,000	2,00,000
Period II	30,00,000	4,00,000

7. What is Flexible budget? How does it differ from fixed budget? Discuss their features and significance. 15

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UNIT-IV

8. Write notes on the following : 15
- (a) Human Resource Accounting in India.
 - (b) Business Process Reengineering.
 - (c) TQM.
9. Enumerate the various types of Responsibility Centres.
Also discuss the type of feedback reports used in
Responsibility Accounting. 15

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