

13. Write notes on the following :

- (a) Standard Costing
- (b) Performance Budgeting.

Or

- (a) Cost Sheet
- (b) Relevant Costing.

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Roll No.

Exam Code : J-19

Subject Code—0204

M.B.A. EXAMINATION

(Batch 2009 to 2017)

(First Semester)

ACCOUNTING FOR MANAGERS

CP-104

Time : 3 Hours

Maximum Marks : 70

Section A

Note : Attempt any *Seven* questions. **7×5=35**

1. What do you understand by Financial Accounting ? Discuss the parties interested in accounting information.
2. Give an overview of Generally Accepted Accounting Principles.

3. Why is accounting regarded as an aid to Management ?
4. Discuss the Business Entity Concept in detail
5. What are Final Accounts ? What purpose do they serve ?
6. What do you mean by Inventory Valuation ?
Discuss the need of inventory valuation.
7. Define Depreciation. Explain the objectives of charging depreciation.
8. Explain the objectives of analysis financial statement in detail.
9. What is Job Costing ? Discuss the suitability of Job Costing with suitable examples.
10. Explain the reasons of reconciliation between Financial and Cost accounts in detail.

Section B

Note : Attempt all the questions.

11. What is Management Accounting ? Elaborate the need, importance and scope of management accounting in detail.

Or

What do you understand by Zero Base Budgeting (ZBB) ? Explain the advantages and limitations of Zero Base Budgeting in detail

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12. What do you mean by Cost Accounting ? Distinguish between financial accounting and cost accounting in detail.

Or

Distinguish between Fund Flow Analysis and Cash Flow Analysis in detail.

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