

Roll No.

Exam Code : D-18

Subject Code—0210

M.B.A. EXAMINATION

(Batch 2018 Onwards)

(First Semester)

ACCOUNTING FOR MANAGERS

CP-104

Time : 3 Hours

Maximum Marks : 70

Note : Attempt *Five* questions in all, selecting at least *one* question from each Unit in addition to compulsory Q. No. **1**. All questions carry equal marks.

1. Explain the following :

- (a) Accounting equation
- (b) Money measurement concept
- (c) Cost unit
- (d) Master budget

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- (e) Acid test ratio
- (f) Break-even point
- (g) Make or buy decision.

Unit I

- 2. Define financial accounting. Discuss the scope and importance of financial accounting.
- 3. What is Depreciation ? Explain the various methods of providing depreciation with suitable examples.

Unit II

- 4. Define Budget. Discuss the advantages of budgetary control system. Explain the procedure of preparation of budget in an organization.
- 5. What is Cost Sheet ? Give an example of a cost sheet indicating clearly the headings and items included in it.

Unit III

- 6. Discuss the scope of management accounting. How management accounting is different from financial accounting ?
- 7. What is financial statement analysis ? Explain briefly various tools used for analysis of financial statements.

Unit IV

- 8. Define standard cost. Explain importance of standard costing as a tool of cost control.
- 9. What is marginal costing ? Discuss various decisions involving alternative choices.