

Roll No. ....

**SECTION – B**

**UNIT – I**

**12603**

**MBA 2 Yr. 1st Semester  
(CBCS) 2019-20 New Scheme  
Examination – February, 2022  
ACCOUNTING FOR MANAGERS**

Paper : 19IMG21C3

Time : Three hours ]

[ Maximum Marks : 80

Before answering the questions, candidates should ensure that they have been supplied the correct and complete question paper. No complaint in this regard, will be entertained after examination.

Note : Section - A is compulsory. Attempt four questions from Section-B (one question from each unit). All questions carry equal marks.

**SECTION – A**

1. Write a short notes on :
- (a) Dual aspect concept
  - (b) Trial balance
  - (c) Bad debts
  - (d) Price earnings Ratio
  - (e) Margin of safety
  - (f) Variance analysis :
  - (g) Cash flow statement
  - (h) Performance budget

2 × 8 = 16

2. Accounting like any other discipline has rule & guidelines that guide accountants to create, preserve and present financial statements. Provide an evaluation of these guidelines highlighting their importance. 16

3. Journalise the following transactions, post them into Ledger : 16

2020		(₹)
March 1	Mr. X commenced business with cash	80,000
2	Purchased goods for cash	36,000
3	Machinery purchased for cash	4,000
4	Purchased goods from : Y	22,000
	Z	30,000
6	Returned goods to Y	4,000
8	Paid to Y, in full settlement of his account	17,500
10	Sold goods to Mr. A for ₹ 32,000 at 5% trade discount	
13	Received cash from Mr. A	19,800
	Discount allowed	200
15	Paid cash to Y	14,850
	Discount received	150
20	Sold goods for cash	25,000

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24	Sold goods for cash to B Ltd.	18,000
25	Paid for Rent	1,500
26	Received for Commission	2,000
28	Withdrew by Proprietor for his personal use	5,000
28	Purchased a fan for Proprietor's house	1,200

### UNIT - II

4. What is fund flow statement ? Examine its uses and significance for management ? 16
5. Prepare balance sheet and profit and loss account from the following information : 16
  1. Capital - Rs. 4,00,000
  2. Working Capital- Rs. 1,80,000
  3. Bank Overdraft - Rs. 30,000
  4. There is no fictitious asset. In current assets, there is no asset other than stock, debtors and cash.
  5. Closing stock is 20% higher than the opening stock.
  6. Current Ratio - 2.5
  7. Quick Ratio - 2
  8. Proprietary Ratio (Fixed Assets : Proprietary Fund) - 6
  9. Gross Profit Ratio - 20% (to sales)
  10. Stock velocity - 5
  11. Debtors' Velocity -73 days
  12. Net Profit Ratio (To average capital employed) 10%

### UNIT - III

6. What is financial Reporting and why is it important ? Explain the objectives of financial reporting. 16
7. What is zero base budgeting ? What are the advantages of zero base approach over traditional approach ? 16

### UNIT - IV

8. Explain the concept of Balance scorecard with example. Discuss its importance. 16
9. What is marginal costing ? Discuss the various managerial problems which are simplified by the use of marginal costing. 16

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