

UNIT - IV

8. Explain the scope of management accounting. Discuss its important functions.

9. Write notes on :

- (a) Key factor
 - (b) Margin of safety
 - (c) P/v Ratio
 - (d) Angle of Incidence
- _____

12005- (P-4)(O-9)(22) (4)

Roll No.

12005

**MBA 2 Yr. 1st Semester (old) CBCS
Examination – February, 2022**

ACCOUNTING FOR MANAGERS

Paper : 161MG21CS

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 (Questions No. 1) is compulsory. Attempt one question from each Unit in Section-B. All questions carry equal marks.

SECTION - A

1. Write short notes on the following :

- (a) Dual aspect concept
- (b) Straight line method of depreciation
- (c) Quick ratio
- (d) Funds from operations
- (e) Cost allocation

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- (f) FIFO
 (g) Master budget
 (h) Limitation of standard costing.

SECTION - B

UNIT - I

2. Explain the treatment of following in final accounts:

- (a) Prepaid expenses
 (b) Depreciation on Machinery
 (c) Provision for bad debts
 (d) Closing stock

3. Prepare Trial Balance from the following balances:

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Capital	35,000	Apprentice Premium	500
Machinery	10,000	Insurance Premium	200
Building	12,000	Interest on Investment	700
Rent & taxes	500	Investment	7,000
Debtor	7,000	Bank charges	100
Stationery	1,000	Printing	500

Bills Payable	2,050	Creditors	5,000
Purchases	3,500	Office Expenses	650
Furniture	3,000	Wages	1,200
Opening stock	500	Sales	10,000
Cash	1,000	Bank	2,000
Drawings	3,000		

UNIT - II

4. Discuss briefly the different techniques of analysis and interpretation of financial analysis.

5. Distinguish between cash flow and funds flow statement. Explain the limitation of cash flow statement.

UNIT - III

6. Define Economic order Quantity. Explain the basis for computation of EOQ. What are the shortcomings of EOQ model.

7. (a) What purpose is served by good costing system?
 (b) What is a cost centre? Differentiate between a cost centre and a responsibility centre.