

Roll No.

Total No. of Pages : 02

Total No. of Questions : 15

MBA / MBA(IB) (2016 to 2017) (Sem.-1)

ACCOUNTING FOR MANAGEMENT

Subject Code : MBA-103

M.Code : 49003

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

1. SECTION-A contains SIX questions carrying FIVE marks each and students have to attempt any FOUR questions.
2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and carries EIGHT marks.

SECTION-A

Write short notes on the following :

1. Role of accountant in an organization.
2. Principles of Accounting.
3. Objectives of Financial Analysis.
4. What is Control Ratio?
5. Describe the managerial uses of variance analysis.
6. Explain in brief the market based transfer pricing.

SECTION-B

UNIT-I

7. What do you mean by Generally Accepted Accounting Principle? State the various concept & conventions of accounting with suitable examples.
8. Explain the format of banking company with imaginary figures.

UNIT-II

9. What are the different methods used for the analysis & interpretation of financial statements?
10. “A fund flow statement is a better substitute for an Income Statement”. Discuss.

UNIT-III

11. Explain the term “Break Even Point”. How are the standards for material & labour cost determined?
12. Explain the relationship between Standard Costing & Budgetary control. How are the standards for material & labour cost determined?

UNIT-IV

13. What do you mean by Human Resource accounting? What are its objectives? How it is relevant in today’s context.
14. Tally accounting software is one of the best accounting software in the market. Comment on the statement giving various features available in Tally.

SECTION-C

15. Following information is extracted from the statement of Profit and Loss of X Ltd. for the years ended 31st March, 2017 and 2016. Prepare comparative statement of Profit and Loss.

Particulars	Note No.	31 st March, 2017	31 st March, 2016
Revenue from operations		Rs. 40,00,000	Rs. 32,00,000
Employee benefit expenses		Rs. 20,00,000	Rs. 16,00,000
Depreciation and Amortization expenses		Rs. 50,000	Rs. 40,000
Other expenses		Rs. 1,50,000	Rs. 3,60,000
Tax Rate		30%	30%

NOTE : Disclosure of identity by writing mobile number or making passing request on any page of Answer sheet will lead to UMC against the Student.