

Roll No.

Total Pages : 03

MBA/M-20

13412

ACCOUNTING FOR MANAGERS

MBAD-103

Time : Three Hours]

[Maximum Marks : 80

Note : There are nine questions in all. Q. No. **1** comprising of five short answer type questions of 4 marks each is compulsory and remaining eight questions are of 15 marks each out of which a student is required to attempt *four* questions choosing *one* from each Unit.

(Compulsory Question)

1. (i) Enlist the various functions of financial accounting.
(ii) Define profit-volume ratio.
(iii) Define segment reporting.
(iv) What do you mean by responsibility accounting ?
(v) What are non-corporate entities ?

Unit I

2. Discuss various accounting conventions and their need in detail.

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3. Discuss the following :
- (i) Just in Time (JIT)
 - (ii) Receipt and Payment Account.

Unit II

4. Discuss the following :
- (i) Solvency ratios
 - (ii) Absorption costing.
5. Define cost and its elements. Also draft cost sheet using imaginary figures.

Unit III

6. Define the following :
- (i) Profit Volume Ratio
 - (ii) Margin of Safety
 - (iii) Material variance and its reasons.
7. Define budgeting and its objectives. Also write the difference between Zero base budgeting and Traditional budgeting.

Unit IV

- 8.** Write notes on the following :
 - (i) Management control system
 - (ii) Human resource accounting.

- 9.** What is meant by responsibility centres ? How far these centres helpful to management ?