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**D-227**

**M.B.A. (1st Sem.) (P.T.) Examination-2010**

**ACCOUNTING FOR MANAGER**

**Paper - P-104**

***Time Allowed : Three Hours***

***Maximum Marks : 70***

**Note :** Attempt section 'A' and section 'B' as per given direction.

**Section-A**

**Note :** Attempt any four questions. Each questions carries 7 marks.

Q.I Explain the advantages of management accounting. ✓

Q.II Explain in detail the double entry system of book-keeping and accountancy and give its advantages. ✓

Q.III What do you mean by depreciation ? Give its characteristics.

Q.IV What do you understand by closing an account ? ✓  
Discuss the procedure for balancing and closing an account.

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(2)

- Q.V What is meant by cost accounting ?
- Q.VI Explain the advantages of marginal costing.
- Q.VII State the advantages and limitations of standard costing system.
- Q.VIII Write short note on —
- (a) Profit volume ratio
  - (b) Break-even analysis

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**Section-B**

**Note :** Attempt any three questions. Each questions carries 14 marks.

- Q.IX Distinguish between financial accounting and management accounting.
- Q.X Prepare a reconciliation statement using imaginary figures.
- Q.XI A company purchased a machine for Rs. 13500 on 1st January, 1998 and spent Rs. 1000 per its repairs and Rs. 500 for establishment. Another machine purchased for Rs. 15000 on 1st July, 1999. Machine, which was purchased on 1st January, 1998 sold for Rs. 8000 on 1st July, 2000 and on the same date a new machine purchased costing Rs. 10,000. Depreciation charged @ 10% per annum by diminishing balance method. Prepare machinery account from 1998 to 2000.

(3)

- Q.XII From the following data calculate —
- (a) P/V ratio
  - (b) Break-even point
  - (c) Margin of safety
- |               |              |
|---------------|--------------|
| Fixed cost    | Rs. 20,000   |
| Sales         | Rs. 1,00,000 |
| Variable cost | Rs. 60,000   |

- Q.XIII Give the journal entries on issue of shares by taking imaginary figures.

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