

Total No. of Questions : 13] [Total No. of Printed Pages : 3

DR-396

M.B.A. I Semester (FT)

Examination, 2019

Accounting For Manager

Paper - CP-106

Time : 3 Hours]

[Maximum Marks : 80

Note :- Attempt all the questions.

SECTION - 'A'

4×8=32

Short Answer Type Questions

Note :- Attempt any **four** questions from this section. Each question

carries 08 marks

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(1)

P.T.O.

1. Define Financial Accounting. Explain the features of accounting.
2. Explain the Golden rules of accounting.
3. Explain the different types of Assets and Liabilites.
4. What are the uses of financial statements? And who are the users of financial statements.
5. Explain the difference between depreciation, depletion and amortization. <http://www.onlinebu.com>
6. What are the meaning and limitations of Ratio Analysis?
7. Explain the concept and Importance of Management accounting.
8. Write a note on
 - (a) Break evenpoint.
 - (b) Margin of Safety.

SECTION - 'B'

3×16=48

Long Answer Type Questions

Note :- Attempt any **three** questions from this section. Each question carries 16 marks.

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(2)

9. Distinguish between Journal & Ledger. Explain the process of Journalizing and posting.
10. Explain the various methods of charging depreciation.
11. From the following profit and loss account of Rajesh company Ltd. for the year ended 2017 and 2018. You are required to prepare a comparative income statement.

Dr.				Cr.	
	2017 Rs.	2018 Rs.		2017 Rs.	2018 Rs.
To Cost of Good Sold	6,00,000	7,50,000	By Net Sales	8,00,000	10,00,000
To Operating Expense					
Administrative	20,000	20,000			
Selling	30,000	40,000			
To Net Profit	1,50,000	1,90,000			
	8,00,000	10,00,000		8,00,000	10,00,000

12. Explain the Various methods of Inventory Valuation.
13. Explain the difference between Marginal Costing and Absorption costing.

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(3)

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