## Subject Code—619-X

## M.B.A. EXAMINATION

(First Semester)

(2 Years-Old Scheme)

CP-104

## ACCOUNTING FOR MANAGERS

Time: 3 Hours Maximum Marks: 70

Note: Attempt any Five questions. All questions carry equal marks.

- Define Financial Accounting. Explain the role
  of accountant in supporting the functional
  managers in performing their respective
  functions in the present day economy.
  - Explain in detail the different methods used for carrying out the analysis on the financial statements of a company in India.

(1-19) P.T.O.

- Discuss various methods of depreciation and describe the circumstances under which these methods are advantageously used.
- Explain the concept, importance and scope of management accounting.
- 5. How are financial statements prepared ?
  Explain with the help of a suitable illustration.
- 6. Discuss the different methods of inventory valuation with suitable illustration.
- 7. Write notes on the following:
  - (a) Marginal Costing
  - (b) Job Costing.
- 8. Segregate the total maintenance cost into fixed and variable component. Also, calculate the total cost at a level of 25,000 machine hours.

		Machine	Maintenance
		Hours	Cost (Rs.)
	High Level	30,000	21,600
	Low Level	20,000	17,600
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