

Roll No.

Subject Code—8165-X

M.B.A. EXAMINATION

(Re-appear Batch 2009 Onwards)

(First Semester)

CP-104

ACCOUNTING FOR MANAGERS

Time : 3 Hours

Maximum Marks : 70

Section A

Note : Attempt any *Seven* questions. **7×5=35**

1. Define Accounting. Describe the functions of accounting.
2. Explain the scope and importance of accounting.
3. Why accounting is regarded as an aid to management, justify ?

4. What do you mean by accounting principles ? Differentiate between accounting concepts and conventions.
5. What do you understand by analysis of financial statements ? Explain in brief the importance of the same.
6. Define financial statements. Describe the objectives of preparing the financial statements.
7. Define Depreciation. Explain the causes of depreciation.
8. What do you mean by Inventory Valuation ? Also explain the objectives of inventory valuation.
9. Explain the need of reconciliation and integration between financial and cost accounts.
10. Discuss the importance of costing in decision-making in a highly competitive business world.

Section B

Note : Attempt all the questions.

11. Distinguish between Funds Flow Statement and Cash Flow Statement in detail. 12

Or

Distinguish between Management Accounting and Cost Accounting in detail.

12. What do you mean by Budgetary Control ? Explain the process and importance of budgetary control in detail. 12

Or

What do you mean by Zero Base Budgeting (ZBB) ? Explain the advantages and disadvantages of ZBB.

13. Write notes on the following : 11
- (a) Job Costing
 - (b) Performance Budgeting.

Or

Write notes on the following :

- (a) Process Costing
- (b) Marginal Costing.