

Roll No.

Total No. of Questions: 10

Total No. of Pages: 02

MBA (IB) (Sem. - 1)

**ACCOUNTING FOR MANAGEMENT AND REPORTING**

Subject Code: MBA-104-18

M Code: 75405

Date of Examination : 20-01-23

Time: 3 Hrs.

Max. Marks: 60

**INSTRUCTIONS TO CANDIDATES:**

1. SECTION-A is COMPULSORY consisting of EIGHT questions carrying TWO marks each.
2. SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV. Student have to attempt any ONE question from each Sub-section carrying EIGHT marks each.
3. SECTION-C is COMPULSORY, consists of a Case Study carrying TWELVE marks.

**SECTION-A**

**1. Write short notes on the following:**

- a) Accrual Concept
- b) Who are external users of accounting information?
- c) Performance Budget
- d) CVP Analysis
- e) Time series analysis
- f) Operating Profit Ratio
- g) Life Cycle Costing
- h) What do you mean by IFRS?

**SECTION-B**

**UNIT I**

2. Discuss in detail with the help of example how to prepare final account for Banking Company.
3. What is meant by Accounting Principles? What is their necessity? What are the various concept of Accounting?

## UNIT II

4. The Techniques of Marginal Costing is valuable aid to management. Discuss.
5. What is budgetary control? Discuss various advantages and essentials for the success of budgetary control.

## UNIT III

6. Name the different tools, used for analysis and interpretation of Financial Statements.
7. Give the format of Cash Flow Statement along with the methods of calculating Cash operating Profit.

## UNIT IV

8. Define Activity Based Costing. What are the important characteristics of ABC & how will you implement this?
9. Describe the different Accounting Standard issued by ICAI and its applicability

## SECTION C

### 10. Case Study

Rs. 2,00,000 is Cost of Revenue from Operations (Costs of Goods Sold), Inventory Turnover Ratio is 8 Times, inventory in the beginning is 1.5 times more than the Inventory in the end. Calculate values of Opening and Closing Inventory.

**NOTE : Disclosure of Identity by writing Mobile No. or Marking of passing request on any paper of Answer Sheet will lead to UMC against the Student.**