



**MBA 103**

**1 Semester Master of Business Administration Examination, August 2011**  
**ACCOUNTING FOR MANAGERS**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

**(5×6=30)**

**All** questions are **compulsory**. **Each** question carries **equal** marks.

1. Write a note on accounting concepts.
2. Write a note on depreciation.
3. Write a note on balance sheet and profit and loss account.
4. Write a note on management accounting.
5. Compare management accounting and financial accounting.

**SECTION – B**

**(10×5=50)**

Attempt **any five** questions. **Each** question carries **equal** marks.

1. Define accounting and explain different accounting concepts and conventions.
2. What do you mean by depreciation ? Explain different methods of depreciation.
3. Draft pro forma 'Cash Flow Statement' as per AS-3.
4. Differentiate between Cost Accounting and Management Accounting. Discuss the process of cost accounting.
5. Write short notes on the following :  
Performance Budgeting.
6. Write short notes on the following :  
Cost Control and Cost Reduction  
Break-even Point.

**P.T.O.**



7. Calculate the following variances with the given information :

- a) Efficiency variance
- b) Volume variance
- c) Expenditure variance
- d) Calendar variance
- e) Total overhead variance

	<b>Budget</b>	<b>Actual</b>
No. of working days	25	27
Production (Units)	20,000	22,000
Fixed Overhead	30,000	31,000

The budget fixed overhead rate is Re. 1.00 per hour. While the actual hours worked during the month were 31, 5000.

8. What is zero base budgeting ? Explain in detail.

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