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MMPC–004

**MASTER OF BUSINESS
ADMINISTRATION/MASTER OF
BUSINESS ADMINISTRATION IN
BANKING AND FINANCE (MBA/MBF)**

Term-End Examination

December, 2024

MMPC-004 : ACCOUNTING FOR MANAGERS

Time : 3 Hours

Maximum Marks : 100

(Weightage : 70%)

Note : (i) Attempt any **five** questions.

(ii) All questions carry equal marks.

1. Explain the basic structure of Cash Flow Statement. Discuss objectives and benefits of cash flow statement. Discuss in detail the types of activities taken into consideration for preparation of cash flow statement.

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2. Write short notes on any *four* of the following :
- (a) Accounting as information system
 - (b) Business entity concept
 - (c) Classification of accounts
 - (d) Inventory valuation
 - (e) Money measurement concept
3. What is Absorption and Marginal Costing ? Describe the differences between them. Discuss the various methods used for segregation of semi-variable costs.
4. What is 'Activity-Based Costing' ? Differentiate it from traditional costing system and discuss its objectives, merits and demerits. Explain the process of its application in organisations.
5. Explain the following :
- (a) Performance Budgeting
 - (b) Zero Based Budgeting

6. What is an Annual Report ? Describe the information contained in non-audited contents of an annual report and discuss their significance for investors.
7. What is Forensic Accounting ? Provide an overview of corporate frauds and describe the concept of 'Fraud Triangle'.
8. A water pump company is producing a pump named as 'Shower'. The budget in respect of this model for the current month is as follows :

Budgeted output	200 units
Variable Costs :	₹
Materials	1,32,000
Labour	26,000
Direct Expenses	62,000
	<u>2,20,000</u>
Fixed Costs :	
Specific Fixed Costs	45,000
Allocated Fixed Costs	<u>56,250</u>
Total Cost	3,21,250
Add Profit	28,750
Sales	<u>3,50,000</u>

Calculate :

- (i) Profit with 10% increase in selling price with a 10% reduction in sales volume.
- (ii) Volume to be achieved to maintain the original profit after a 10% rise in material cost at the originally budgetted selling price per unit.

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