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MMPC–004

MASTER OF BUSINESS ADMINISTRATION (MBA)/MASTER OF BUSINESS ADMINISTRATION IN HEALTH CARE AND HOSPITAL MANAGEMENT (MBAHCHM)/ MASTER OF BUSINESS ADMINISTRATION (LOGISTICS & SUPPLY CHAIN MANAGEMENT)/ MASTER OF BUSINESS ADMINISTRATION (CONSTRUCTION MANAGEMENT)

Term-End Examination

December, 2025

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. Write short notes on the following :

   (a) Business Entity concept

   (b) Money Measurement concept

   (c) Continuity concept

   (d) Accrual concept

2. What are 'Fixed Assets' ? Do all fixed assets depreciate ? Explain the straight-line and written-down value methods of depreciation with the help of a suitable example.

3. What do you understand by 'Cash Flow Statement' ? Discuss its objectives and benefits. Explain how a cash flow statement groups cash flows into different activities with the help of *two* examples of each.

4. Differentiate between 'Activity Based Costing' (ABC) and 'Traditional Costing'.

Critically evaluate the key merits and limitations of ABC, and outline the major stages involved in designing and implementing ABC System in an organisation.

5. (a) Compare and contrast 'Comparative Statement Analysis' and 'Common-Size Analysis' of financial performance.

   (b) Critically examine the key problems and limitations in analysing financial statements.

6. Explain the significance of Profitability Ratios in financial analysis. Identify and discuss the principal profitability ratios.

7. Explain the terms 'Forensic Audit'. Discuss the different forensic audit techniques that are used to examine frauds.

8. A product is sold at a price of ₹ 100 per unit, and its variable cost is ₹ 80 per unit. The

fixed expenses of the business are ₹ 10,000 per year. You are required to calculate :

(a) Break-even point in units

(b) Break-even point in value

(c) Profit made when sales are 620 units

(d) Sales in rupees to be made to earn a profit of ₹ 10,000 for the year.

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