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MMPC-004

**MASTER OF BUSINESS
ADMINISTRATION (MBA)
Term-End Examination
June, 2025**

MMPC-004 : ACCOUNTING FOR MANAGERS

Time : 3 Hours

Maximum Marks : 100

Weightage : 70%

Note : Attempt any ***five*** questions. All questions carry equal marks.

1. What is a Journal ? Discuss the advantages of using Journal and describe the process of Journalizing. How are you going to record the following transactions in Journal ?
 - (a) Trade Discount

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- (b) Goods distributed as free sample
 - (c) Depreciation charged on fixed assets
 - (d) Bad debts recovered
2. Write short notes on any *four* of the following :
- (a) Accrual concept
 - (b) Materiality concept
 - (c) Cost of goods sold
 - (d) Depreciation
 - (e) Current assets
3. What do you understand by cost ? Explain its different elements. How is cost classified ? Explain how total cost is calculated.
4. What is a Budget ? Discuss the significance of budgetary control and describe the process involved in installing budgetary control system. Explain the control ratios used in budgetary control.

5. Explain the following :
- (a) Altman's Z score
 - (b) Du Pont Analysis
6. What is an Annual Report ? Briefly describe the information contained in financial contents of an Annual Report. Describe the information contained in Notes to the accounts and discuss their significance for the investors.
7. What is Human Resource Accounting (HRA) ? Describe how HRA can be used as a management decision tool.
8. A company has incurred fixed expenses of ₹ 9,00,000 with sales of ₹ 30,00,000 and earned a profit of ₹ 6,00,000 during the first six months. In the next six months it suffered a loss of ₹ 3,00,000.

Calculate :

- (i) The Profit/Volume ratio, break-even point and margin of safety for the first six months.

- (ii) Expected sales-volume for the next six months assuming that selling price and fixed expenses remain unchanged during the second half year.
- (iii) The break-even point and margin of safety for the whole year.

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