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**MASTER OF BUSINESS ADMINISTRATION
(NETWORK INFRASTRUCTURE
MANAGEMENT)
(MBANIM)**

Term-End Examination

December, 2012

**MCR-002 : ACCOUNTING AND FINANCE FOR
MANAGERS**

Time : 3 hours

Maximum Marks : 100

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

1. As a manager, how would you use your knowledge of accounting and finance for efficient and effective administration ? State the various tools and techniques of accounting and finance (with suitable examples) that you can employ ? 20
2. Outline the need for Generally Accepted Accounting Principles. List and explain the important accounting concepts and their implications. 20
3. (a) Differentiate between a funds flow statement and a balance sheet in terms of their contents and purpose. 20

- (b) Between funds flow and cash flow statements, which one would you prefer and why ?
4. Distinguish between marginal costing and absorption costing with the help of an appropriate example. State atleast four managerial uses of marginal costing. 20
 5. Explain the system of standard costing and variance analysis. What are its advantages to management ? 20
 6. What is meant by financial statement analysis ? Why is it undertaken ? What ratios would you work out to find out the short term and long term solvency of an organisation ? Explain with the help of an example. 20
 7. How would you evolve the budget of an organisation? Outline the major steps and benefits of budgeting. How can we make use of zero-base budgeting in the budget process ? 20
 8. Explain the meaning of the term 'Capital budgeting' and give examples to clarify your view point. Briefly state the various investment appraisal methods with the help of an illustration. 20
 9. Write short notes on *any two* of the following : 20
 - (a) Dividend Theories
 - (b) Leverages
 - (c) Working capital management
 - (d) Capital structure theories