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MMPC-004

**MASTER OF BUSINESS
ADMINISTRATION (MBA)
Term-End Examination
June, 2024**

MMPC-004 : ACCOUNTING FOR MANAGERS

Time : 3 Hours

Maximum Marks : 100

(Weightage : 70%)

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

1. Explain the following :
 - (a) Business Entity concept
 - (b) Continuity concept
 - (c) Accrual concept
 - (d) Materiality concept

P. T. O.

2. What is a Balance Sheet ? Describe the contents of balance sheet and discuss how are they classified.
3. What is a Cash Flow Statement ? Discuss the features, benefits and objectives of cash flow statement. Describe the various items included to calculate cash flow from investing activities.
4. What is Activity Based Costing ? Discuss the features and objectives of activity based costing. Describe the process of implementation of activity based costing system.
5. Explain the following :
 - (a) Performance Budgeting
 - (b) Zero base budgeting
6. Briefly discuss the concept of ratio analysis. Explain the significance and purpose of Efficiency/Activity ratios and describe various activity ratios.

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7. What is Forensic Accounting ? Describe fraud triangle and explain the role of pressure and opportunity in perpetuating fraud.
8. From the following information :

	Sales	Profit
Period 1	₹ 50,000	₹10,000
Period 2	₹ 75,000	₹ 20,000

calculate :

- (a) P/V ratio
- (b) Fixed cost
- (c) Break even sales volume
- (d) Sales to earn a profit of ₹ 15,000
- (e) Profit when sales are ₹ 40,000