

(DEMB 4)

EXECUTIVE M.B.A. DEGREE EXAMINATION, MAY - 2015

First and Second Years

Paper - IV: ACCOUNTING FOR MANAGERS

Time : 03 Hours

Maximum Marks : 75

SECTION-A

(3 x 5 = 15)

Answer Any Three of the following

- 1) a) Functions of accounting.
- b) Balance sheet.
- c) Issue of shares.
- d) Annual accounts.
- e) Margin of safety.
- f) Volume variance.

SECTION-B

(3 x 15 = 45)

Answer Any Three of the following

- 2) What are the uses of accounting.
- 3) Explain the accounting procedure for distributing dividends.
- 4) What are the applications of marginal costing in decision making?
- 5) State the methods of inflation accounting.
- 6) How do you calculate overhead variances?
- 7) State the contents of profit and loss account.
- 8) Explain the books of accounts maintained under Companies Act.

SECTION-C
(Compulsory)

(15)

9) The following information is given about a company:

Particulars	2007	2008
	Rs.	Rs.
Sales	3,00,000	4,50,000
Cost of goods sold	2,00,000	2,25,000

During the year increase in quantity was 20%. You are required to:

- i) Calculate percentage change in price.
- ii) Calculate percentage change in cost.
- iii) Prepare reconciliation statement of gross profit earned in 2007 and 2008.

You are requested to suggest the best leverage alternative. Provide the numerical workings.

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