



CBGS SCHEME

22MBA13

First Semester MBA Degree Examination, Dec.2025/Jan.2026 Accounting for Managers

Time: 3 hrs.

Max. Marks: 100

- Note: 1. Answer any FOUR full questions from Q.No.1 to Q.No.7.
2. Question No. 8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.*

			M	L	C																			
Q.1	a.	What is Accounting Period Concept?	3	L1	CO1																			
	b.	Give the list of accounting information user and explain.	7	L2	CO1																			
	c.	Explain reasons for difference in between pass book and cash book balance.	10	L2	CO1																			
Q.2	a.	Define Bank Reconciliation Statement.	3	L1	CO1																			
	b.	What are the importance of analysis of financial statements?	7	L2	CO2																			
Q.3	c.	Mr. Kiran started business by introducing following assets Cash Rs. 10,000; Furniture Rs. 20,000 ; Plant Rs. 30,000 ; Goods Rs. 20,000. i) He purchased goods of the invoice value Rs. 10,000 at 10% trade discount from Suresh ii) He supplied goods costing Rs. 1000 to Ramesh at a trade discount of 5% iii) He installed further machinery of Rs. 20,000 and paid waged for installation Rs. 2000 iv) He purchased stationery for business purpose Rs. 500 v) He sold goods to Siddarth for Rs. 5000 vi) He withdraw goods for personal use costing Rs. 5000 vii) He purchased goods from Srinivas for Rs. 10,000. He allowed 5% cash discount viii) He purchased goods for Raj for Rs. 20,000. He allowed 10% trade discount. ix) Sold goods to Raja for Rs. 10,000 allowed 5% trade discount and 200 as cash discount Your required to pass necessary Journal entries.	10	L5	CO1																			
	a.	What is Journal?	3	L1	CO1																			
Q.3	b.	Prepare a Trial Balance from the following ledger balances :	7	L5	CO2																			
		<table border="1"> <tbody> <tr> <td>Capital</td> <td>Rs. 12,00,000</td> <td>Fixed Assets</td> <td>Rs. 17,00,000</td> </tr> <tr> <td>Purchases</td> <td>Rs. 6,40,000</td> <td>Debtors</td> <td>Rs. 1,00,000</td> </tr> <tr> <td>Sales</td> <td>Rs. 11,30,000</td> <td>O/s salary</td> <td>Rs. 10,000</td> </tr> <tr> <td>Proposed dividend</td> <td>Rs. 40,000</td> <td>Provision for Taxation</td> <td>Rs. 28,000</td> </tr> <tr> <td>Interest on bank deposits</td> <td>Rs. 20,000</td> <td>Rent Received in advance</td> <td>Rs. 12,000</td> </tr> </tbody> </table>	Capital	Rs. 12,00,000	Fixed Assets	Rs. 17,00,000	Purchases	Rs. 6,40,000	Debtors	Rs. 1,00,000	Sales	Rs. 11,30,000	O/s salary	Rs. 10,000	Proposed dividend	Rs. 40,000	Provision for Taxation	Rs. 28,000	Interest on bank deposits	Rs. 20,000	Rent Received in advance	Rs. 12,000		
Capital	Rs. 12,00,000	Fixed Assets	Rs. 17,00,000																					
Purchases	Rs. 6,40,000	Debtors	Rs. 1,00,000																					
Sales	Rs. 11,30,000	O/s salary	Rs. 10,000																					
Proposed dividend	Rs. 40,000	Provision for Taxation	Rs. 28,000																					
Interest on bank deposits	Rs. 20,000	Rent Received in advance	Rs. 12,000																					
	c.	Explain the accounting concept and conventions in detail.	10	L2	CO1																			

Q.4	a.	What is Forensic Accounting?	3	L1	CO1																					
	b.	Discuss the various methods of Human Resources Accounting.	7	L2	CO1																					
	c.	<p>Give accounting equation for the following transactions of Kiran for the year 2022.</p> <p>i) Started business with Cash Rs. 18,000</p> <p>ii) Paid rent in advance Rs. 400</p> <p>iii) Purchased goods for cash Rs. 5000 and on credit Rs. 2,000</p> <p>iv) Sold goods for cash Rs. 4000 (costing Rs. 2400)</p> <p>v) Rent paid Rs. 1000 and rent outstanding Rs. 200</p> <p>vi) Bought motor cycle for personal use Rs. 8000</p> <p>vii) Purchased equipment for cash Rs. 500</p> <p>viii) Paid to creditors Rs. 600</p> <p>ix) Depreciation on equipment Rs. 250</p> <p>x) Business expenses Rs. 400</p>	10	L4	CO1																					
Q.5	a.	What is a Bad Debt?	3	L1	CO1																					
	b.	<p>Prepare common size statement for the following information.</p> <table border="1" data-bbox="619 1484 1375 1840"> <thead> <tr> <th>Particulars</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Sales</td> <td>1,00,000</td> <td>1,20,000</td> </tr> <tr> <td>Cost of goods sold</td> <td>80,000</td> <td>82,000</td> </tr> <tr> <td>Operating expenses</td> <td>10,000</td> <td>14,000</td> </tr> <tr> <td>Interest on loans</td> <td>5,000</td> <td>3,000</td> </tr> <tr> <td>Advertisement exps</td> <td>2,000</td> <td>1,500</td> </tr> <tr> <td>Tax rate</td> <td>50%</td> <td>50%</td> </tr> </tbody> </table>	Particulars	2021	2022	Sales	1,00,000	1,20,000	Cost of goods sold	80,000	82,000	Operating expenses	10,000	14,000	Interest on loans	5,000	3,000	Advertisement exps	2,000	1,500	Tax rate	50%	50%	7	L4	CO2
	Particulars	2021	2022																							
Sales	1,00,000	1,20,000																								
Cost of goods sold	80,000	82,000																								
Operating expenses	10,000	14,000																								
Interest on loans	5,000	3,000																								
Advertisement exps	2,000	1,500																								
Tax rate	50%	50%																								
c.	Balance sheet of Gupta Ltd., as on 31/3/2020 and 31/3/2021	10	L6	CO2																						

Liabilities	2020	2021	Assets	2020	2021
Share capital	5,00,000	7,00,000	Land and building	80,000	1,20,000
P/L account	1,00,000	1,60,000	Plant	5,00,000	8,00,000
General Reserve	50,000	70,000	Stock	1,00,000	75,000
Creditor	1,63,000	2,00,000	Debtors	1,40,000	1,50,000
Bills payable	30,000	40,000	Prepaid exp.	14,000	12,000
Outstanding exps.	7,000	5,000	Cash at bank	16,000	18,000

Adjustments :

i) Depreciation charged on plant during the year 2020-2021 Rs. 50,000

ii) Part of plant was sold for Rs. 8000 during 2020-2021. It has cost Rs. 12,000. Depreciation of Rs. 7,000 has been provided it. Prepare cash flow statement using indirect method.

Q.6	a.	What is ROCE? Give the ratio of ROCE.	3	L2	CO2
	b.	Define window dressing. Mention the techniques of window dressing.	7	L2	CO2
Q.6	c.	Record the following transaction in three column cash book.	10	L5	CO2
		2022 Jan 1, Cash in hand Rs. 30,000			
		Jan 1, Cash at bank Rs. 40,000			
		Jan 2, Discounted a bill Rs, 10,000 @ 1% through bank			
		Jan 3, Bought goods for cash Rs. 20,000 and paid by cheque. Discount allowed 1%			
		Jan 15, Paid trade expenses Rs. 1500			
		Jan 16, Paid tax Rs. 400			
		Jan 17, Paid insurance charges Rs. 1000			
		Jan 25, Sold goods for Rs. 12,500 and received a cheque and allowed discount 1%			
		Jan 28, Received a cheque from Joseph and Co., for Rs. 20,000			
		Jan 30, Bought National plan certificates Rs. 100 each @ Rs. 95 each and paid by cheque			
		Jan 30, Sold goods to Rakesh on credit Rs. 500			
Q.7	a.	Describe HR Accounting.	3	L2	CO1
	b.	From the following particular of Anil and Co. prepare a bank reconciliation statement as on August 31, 2019.	7	L5	CO3
		i) Balance as per the cash book Rs. 54,000 ii) Rs. 100 bank incidental charges debited to Anil and Co., account, which is not recorded in cash book iii) Cheques for Rs. 5,400 is deposited in the bank but not yet collected by the bank iv) A cheque for Rs. 20,000 is issued by Anil and Co., not presented for payment			
c.	On 1 st April 2019, a firm purchased a machinery for Rs. 2,00,000. On 1 st Oct 2019 an additional machinery costing Rs. 1,00,000 was purchased on 1 st Oct 2020 the machinery purchased. On 1 st April 2019 having become obsolete was sold for Rs. 90,000. On 1 st Oct 2021 a new machinery was purchased for Rs. 2,50,000 while the machinery purchased on 1 st Oct 2019 was sold for 85,000 on the same day. The firm provides depreciation on its machinery at 10% P.a on 31 st March every year. Show the machinery account for the period of 3year ending 31 st March 2022 under WDV method.	10	L5	CO2	

Q.8 a. **CASE STUDY** : (Compulsory) 20 L3 CO3

The following is the trial balance of Venkateshwara Ltd., as on 31-3-2023

Particulars	Debit	Credit
Stock on 1 st April 2022	7,50,000	-
Sales	-	35,00,000
Purchases	24,50,000	-
Wages	5,00,000	-
Discount	70,000	50,000
Salaries	75,000	-
Rent	49,500	-
General expenses	1,75,000	-
Profit and loss account	-	1,50,300
Dividend paid	90,000	-
Bad debts	48,300	-
General Reserve	-	1,55,000
Cash in hand and at bank	1,62,000	-
Share capital	-	10,00,000
Sundry Debtor and Creditors	3,75,000	1,79,500
Plant and Machinery	2,90,000	-
Total	50,34,800	50,34,800

You are required to prepare a statement of profit or loss and a Balance sheet for year ended 31st March 2023, as per the revised schedule III of the Companies Act.

- i) Closing stock Rs. 8,20,000
- ii) Depreciate Machinery at 15% P.a
- iii) Outstanding rent at Rs. 54,000 P.a was due on 31st March 2023
- iv) Six month insurance was unexpired Rs. 3,750.
- v) The directors proposed a dividend of 8%
