

Hall Ticket Number :										
----------------------	--	--	--	--	--	--	--	--	--	--

R-22

Code: 22CE015T

M.B.A. I Semester Supplementary Examinations Aug/Sept 2023

Accounting for Managers

Max. Marks: 60

Time: 3 Hours

Answer all five units by choosing one question from each unit (5 x 12 = 60 Marks)

Marks CO BL

UNIT-I

1. Classify the following under Personal, Real and Nominal account.
 a) capital account b) accrued interest c) interest on capital d) interest on drawings e) goodwill f) patent and trademarks g) salary h) rent i) current account of a partner j) fixtures

12M 1 4

OR

2. Outline the basic accounting equation? Analyze in detail the accounting standards accepted under IAS.

12M 1 4

UNIT-II

3. From the following trial balance of Evergreen and Company, construct and evaluate trading and Profit and Loss account and Balance sheet. Trial Balance as on 31st December 2005.

Particulars	Debit[Rs.]	Credit[Rs.]
Cash in hand	2,400	
Purchase	2,40,000	
Stock on 1st January 2005	70,000	
Debtor	1,00,000	
Plant and Machinery	1,20,000	
Furniture	30,000	
Bills Receivable	40,000	
Rent and Rates	20,000	
Wages	32,000	
Salaries	37,600	
Capital		2,00,000
Bills payable		44,000
Creditors		48,000
Sales		4,00,000
Total	6,92,000	6,92,000

Additional Information:

- (i) Closing inventory as on 31st December 2005 Rs.50,000
- (ii) Outstanding wages R.5,000
- (iii) Depreciation on Plant and Machinery at 10 percent and furniture at 5 percent.

12M 1 5

OR

4. Journalise the following transactions and prepare the following accounts

a) Purchases, b) Sales, c) Cash, d) Hari, e) Discount

1-Jan-2014 Giridhar commenced business with cash Rs.7500/ -

3 -Jan -2014 Goods purchase for cash Rs.1,000/ -

4 -Jan -2014 Bought goods from Hari Rs.250/ -

8 -Jan -2014 Furniture purchased from murari for cash Rs.50/ -

9 -Jan -2014 Furniture purchased from murari 250/ -

12 -Jan -2014 Cash paid to Hari in full settlement of his account Rs.240/ -

15 -Jan -2014 Goods purchase from Anil and he allowed us Discount 10% Rs.350/ -

20 -Jan -2014 Paid cash to Anil in full satisfaction Rs. 300/ -

21 -Jan -2014 Prince Behari bought from us Rs. 115/ -

22 -Jan -2014 Cash paid by Prince Behari Rs.15/ -

25 -Jan -2014 Prince Behari became insolvent, a final composition of 50p in the rupee received from his official receiver out of a debit of Rs.100/ - Rs.50/ -

26 -Jan -2014 Paid for miscellaneous expenses RS.25/ -

28 -Jan -2014 Withdrawn by Giridhar for his personal use 100/ -

12M 1 2

UNIT-III

5. Aswin purchased a machine for Rs. 2,50,000 with an expected life of 10 years, on 1 st April, 2010 and spent Rs. 20,000 towards transportation and installation. He followed straight line method for providing depreciation for 2 years and found unsuitable. On 1 st April, 2012, he switched over to Diminishing balance method and continued up to 31st March, 2015. Prepare Machinery Account for the entire period and analyze the book value on 1st April, 2015.

12M 2 5

OR

6. Define Goodwill? Explain how does the Nature of Business and the Quality of Product affect the value of good will of a firm? Discuss and explain any two methods of valuation of goodwill with suitable examples.

12M 2 1,2

UNIT-IV

7. Explain the meaning, interpretation and objectives of financial statements analysis.

12M 3 2

OR

8. Derive the tools and techniques of financial analysis.

12M 3 5

UNIT-V

9. How are ratios classified for the purpose of financial analysis? With assumed data, illustrate any two types of ratios under each category?

12M 4 1,4

OR

10. Following is the summarized Balance Sheet of ABC Company as on 31-12-2015

Liabilities	Rs.	Assets	Rs.
Equity share capital	250000	Goodwill	20000
6% preference capital	150000	Buildings	250000
General Reserve	20000	Machinery	175000
Profit and Loss Account	15000	Furniture	10000
5% Debentures	100000	Stock	90000
Sundry creditors	28000	Sundry debtors	21000
Bills payable	12000	Cash at Bank	5000
Preliminary expenses	4000		
	575000		575000

Other Information: Total Sales Rs. 4 Lakhs. 20 percent of which is made on credit. Gross Profit and Net Profit (after tax) for the year ended amounted to Rs. 80000 and 20000 respectively. Calculate and interpret the following ratios: a) Current Ratio b) Liquid Ratio c) Proprietary fund ratio d) Fixed Assets to proprietary fund ratio e) Debt -equity ratio f) Capital gearing ratio g) Gross Profit ratio h) Net Profit Ratio i) Stock turnover Ratio j) Debtors turnover ratio k) Return on proprietors fund l) Turnover to fixed assets ratio.

12M 4 3

END

Hall Ticket Number :

R-22

Code: 22CE012T

M.B.A. I Semester Supplementary Examinations Aug/Sept 2023

Business & Legal Environment

Max. Marks: 60

Time: 3 Hours

Answer all five units by choosing one question from each unit (5 x 12 = 60 Marks)

Marks CO BL

UNIT-I

1. What is meant by economic environment and discuss its importance with some latest examples? 12M 1 1

OR

2. What is foreign direct investments and explain how FDI boosted Indian economy? 12M 1 2

UNIT-II

3. Identify different development activities financed by public expenditure? 12M 2 4

OR

4. Discuss the role and functions of Finance Commission in India? 12M 2 1

UNIT-III

5. What is meant by contract and explain in detail about essential elements of valid contract? 12M 3 2

OR

6. Analyze the main aspects of Capacity to Contract and Free Consent? 12M 3 2

UNIT-IV

7. What are the stages involved in formulation of companies? 12M 4 1

OR

8. What do you mean by company meeting and how many kind of resolutions a company can pass in the meeting? 12M 4 1

UNIT-V

9. Explain the uses of digital signature in e-governance? 12M 5 2

OR

10. What is meant by Intellectual Property and explain different types of it? 12M 5 1

END