

**ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT, TEKKALI
(AUTONOMOUS)****I MBA I Semester Regular & Supplementary Examinations, February, 2025****ACCOUNTING FOR MANAGERS
(MASTER OF BUSINESS ADMINISTRATION)****Time: 3 Hrs****Max. Marks: 60****Answer any Five questions
All questions carry EQUAL marks
Question No. 8 is Compulsory**

1. a) Write in brief the objectives of Accounting. **6M**
b) What do you mean by Journal? Why is it known as the principal book of accounts? **6M**
2. a) What is the object of preparing final accounts? **6M**
b) Explain formats of Trading account, Profit and loss account and Balance sheet? **6M**
3. a) 'Explain the usefulness of trend percentages in interpretation of financial performance of a Company'. **6M**
b) Compare horizontal and vertical analysis. **6M**
4. a) What are the uses of Preparing Cash flow statement? **6M**
b) Explain the role financial statement analysis and reporting. **6M**
5. a) Discuss briefly the characteristics which an ideal costing system should possess. **6M**
b) What are the main features of Unit costing? **6M**
6. a) Enlist the various functions of management accounting. **6M**
b) Distinguish between Budget and Budgetary control. **6M**
7. The following data represents the ratios pertaining to X Co.Ltd. for the year ending 31st March, 2023: **12M**

Annual Sales	Rs.4,00,000
Sales to Networth	4 times
Current Liabilities to Networth	50%
Total Debts to Networth	80%
Current ratio	2.2 times
Sales to Inventory	8 times
Average Collection Period	40 days
Fixed Assets to Networth	70%

From the above mentioned particulars, prepare the Balance Sheet of X Co., Ltd as on 31st March, 2023. Assume that all sales are made on credit.

8. CASE STUDY:

12M

The following is the Trial Balance of M/S Kasturi Agencies as on 31st March 2007. Prepare Trading and Profit & Loss account for the year ended 31st March, 2007. And a Balance Sheet on that date: (CO1)

Capital		1,00,000
Drawings	18,000	
Buildings	15,000	
Furniture & Fittings	7,500	
Motor Van	25,000	
Loan from Hari @ 12% interest		15,000
Interest paid on above	900	
Sales		1,00,000
Purchases	75,000	
Opening stock	25,000	
Establishment Expenses	15,000	
Wages	2,000	
Insurance	1,000	
Commission received		4,500
Sundry Debtors	28,100	
Bank Balance	20,000	
Interest		3,000
Sundry Creditors		10,000
Totals	2,32,500	2,32,500

Adjustment:

- The value of stock on 31st March, 2008 was Rs.32,000
- Outstanding wages Rs.500
- Prepaid insurance Rs.300
- Commission received in advance Rs.1,300
- Depreciate: Buildings-2.5%, Furniture & Fittings – 10%, Motorvan-10%
- Charge interest on drawings Rs.500.
- Accrued interest Rs.500.

Time: 3 Hours**Max Marks: 70**

Answer ONE Question from each Unit

All Questions Carry Equal Marks

All parts of the Question must be answered at one place

UNIT-I

1. a) What is the performance of a computer? What are the measures of the performance? Explain the different factors affecting the performance of a computer. 7M
- b) With a neat block diagram explain the different functional units and the different functions of a digital computer. 7M

(OR)

2. a) Explain the terms PC, IR, MAR and MDR. 7M
- b) Explain in details how a program executed by a computer. 7M

UNIT-II

3. Evaluate the arithmetic address $X=(A+B)*(C+D)$ using zero, one, two and three address instructions. 14M

(OR)

4. Explain Logic and shift instruction with examples. 14M

UNIT-III

5. a) Explain binary Adder-Subtractor with diagram. 7M
- b) Draw one-stage of logic circuit with functional table. 7M

(OR)

6. a) Briefly explain the multiplication algorithm used in computer arithmetic. 7M
- b) Differentiate between indirect address and relative address. 7M

UNIT-IV

7. a) Explain the process of enabling and disabling an interrupt. 7M
- b) What is Universal Serial Bus (USB) ? 7M

(OR)

8. a) What is interface circuit? Explain the standard I/O interface. 7M
- b) With neat diagram explain the process of accessing the I/O devices. 7M

UNIT-V

9. a) Explain Memory Hierarchy with diagram. 7M
- b) Explain different ROM types. 7M

(OR)

10. Explain DMA with diagram in detail. 14M