

[11002/11102]

**SPECIAL DRIVE - DEC -2022**

**M.B.A./M.B.A. TOURISM AND HOSPITALITY DEGREE EXAMINATIONS  
FIRST SEMESTER**

**Paper - II : ACCOUNTING FOR MANAGEMENT**

*(2016-17 and 2017-18 Admitted Batches)*

**(Common for M.B.A. and M.B.A. T and H)**

**Time : 3 Hours**

**Maximum Marks: 75**

**SECTION - A**

**I. Answer any FIVE questions not exceeding 1 page each. (5×4=20)**

1. Concept of financial accounting
2. Financial accounting system
3. Elements of cost
4. BEP
5. Concept of profit planning
6. Special order pricing
7. Make or buy decisions
8. Flexible Budget

**SECTION - B**

**II. Answer ALL the questions not exceeding 4 pages each. (5×8=40)**

1. a) Critically examine the role of accountant in modern organisation.

**(OR)**

- b) Evaluate the nature and scope of accounting for management.

2. a) Describe briefly about GAAP and accounting standards.

**(OR)**

- b) Prepare a model of profit and loss A/c and balance sheet with imaginary figures.

3. a) Outline the objectives of CVP analysis.

(OR)

b) Examine the process involved in preparing cost sheet.

4. a) What factors are affecting sales volume decisions?

(OR)

b) Outline the circumstances leading to plant shut down.

5. a) What is meant by budgeting? What are the types of budgets?

(OR)

b) Examine the need and importance of zero based budgeting.

### SECTION - C

#### III. Case Study (Compulsory).

(1×15=15)

The expenses for the productions of 5,000 units in a factory are given as follows:

|                                       | <i>Per unit Rs.</i> |
|---------------------------------------|---------------------|
| Materials                             | 50                  |
| Labour                                | 20                  |
| Variable Overheads                    | 15                  |
| Fixed Overheads (Rs. 50,000)          | 10                  |
| Administrative expenses (5% variable) | 10                  |
| Selling expenses (20 % fixed)         | 6                   |
| Distribution expenses (10% fixed)     | 5                   |
| Total cost of sales per unit          | <u>Rs.116</u>       |

You are required to prepare a budget for the production of 7,000 units.

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