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Reg. No.....

Name.....

**M.A. (H.R.M.)/M.H.R.M. DEGREE EXAMINATION, NOVEMBER 2024**

**First Semester**

**CC06—ACCOUNTING FOR MANAGERS**

(2024 Admissions—Regular/2023 Admissions—Improvement/Supplementary/2020-2022  
Admissions—Supplementary/2019 Admissions—First Mercy Chance/2018 Admissions—  
Second Mercy Chance)

Time : Three Hours

Maximum Marks : 60

**Section A**

*Answer any **five** questions.  
Each question carries 3 marks.*

1. Define the concept of Double Entry.
2. What is the Tax accounting ?
3. What is meant by Ledger ?
4. Define the Cost accounting.
5. What is a Nature of Management Accounting ?
6. Write short notes on classification of ratios.
7. Write Methods of purchase.

(5 × 3 = 15)

**Section B**

*Answer any **three** questions.  
Each question carries 10 marks.*

8. Explain the Book keeping and Record Maintenance.
9. Describe the Cash Flow statement analysis.
10. Discuss the Convention of Accounting.

**Turn over**





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11. The Standards for producing 1 unit of a component X is 5 kgs of raw materials at Rs. 100 per kg. During a month 1,000 units of X was manufactured. 5,300 kgs of raw materials was purchased for Rs. 5,83,000 and 500 kgs of the materials remained in stock unused. Calculate the Materials variance.
12. Examine the importance of Cost Accounting.

(3 × 10 = 30)

**Section C**

*Answer any one question.  
The question carries 15 marks.*

13. From the following particulars of Mrs. S prepare a trading and Profit and Loss Account and Balance Sheet for the year ending 31<sup>st</sup> March, 2009 :

**Trial Balance**

| <i>Particulars</i> |     | <i>Debit Rs.</i> | <i>Credit Rs.</i> |
|--------------------|-----|------------------|-------------------|
| Capital            | ... |                  | 7,50,000          |
| Cash               | ... | 40,000           |                   |
| Building           | ... | 4,00,000         |                   |
| Salary             | ... | 1,10,000         |                   |
| Rent & Taxes       | ... | 21,000           |                   |
| Opening Stock      | ... | 1,20,000         |                   |
| Machinery          | ... | 1,20,000         |                   |
| Drawings           | ... | 40,000           |                   |
| Purchases          | ... | 5,00,000         |                   |
| Sales              | ... |                  | 7,50,000          |
| Carriage inwards   | ... | 5,000            |                   |
| Fuel, Gas          | ... | 37,000           |                   |
| Sundry Debtors     | ... | 2,50,000         |                   |
| Sundry Creditor    | ... |                  | 1,20,000          |
| Bills Receivable   | ... | 53,000           |                   |
| Dividend Received  | ... |                  | 28,000            |
| Loan               | ... |                  | 60,000            |
| Bad debts          | ... | 2,000            |                   |
| Advertisement      | ... | 16,000           |                   |
| Reserves           | ... |                  | 6,000             |
|                    |     | <hr/>            | <hr/>             |
|                    |     | 17,14,000        | 17,14,000         |





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*Advertisement :*

- (i) Closing stock Rs. 1,40,000.
  - (ii) Write off Rs. 10,000 depreciation.
  - (iii) Salaries Outstanding in Rs. 10,000.
  - (iv) Rs. 1,000 of advertisement relates to the next accounting year.
  - (v) Transfer Rs. 4,000 to reserves.
14. Examine the Fund Flow analysis and Preparation of Fund flow statements.
- (1 × 15 = 15)

