

Roll No.

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Total No. of Pages : 02

Total No. of Questions : 09

BTTM (Sem.-7)
ACCOUNTING FOR MANAGERS
Subject Code : BTTM-701-18
M.Code : 90298
Date of Examination : 13-12-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains FIVE questions carrying FIVE marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying TEN marks each and students have to attempt any TWO questions.

SECTION-A

1. Write briefly :

- a) What is the meaning of double entry system?
- b) What is depreciation?
- c) What is voucher system?
- d) What is working capital?
- e) What are subsidiary books?
- f) What is cost sheet?
- g) What is budgetary control?
- h) What is outstanding income?
- i) What is financial management?
- j) What is bank reconciliation statement?

SECTION-B

2. Prepare a cost sheet with dummy figures.
3. Discuss the various factors which affect the working capital requirement.
4. What is depreciation? Discuss the various methods of charging depreciation.
5. Pen down the treatment of following adjustments :
 - a) Prepaid expenses
 - b) Outstanding expenses
 - c) Depreciation.
6. What is cash book? Pen down the various types of cash books with their formats.

SECTION-C

7. Discuss the generally accepted accounting principles with suitable examples.
8. What is budgetary control? Discuss the various techniques of budgetary control.
9. Prepare the trading, profit & loss account and balance sheet of Ruchika as on 31st march, 2021, from the following balances :

Particulars	Amount	Particulars	Amount
Capital	4000	Creditors	1000
Debtor	3400	Cash	900
Purchases	3700	Machinery	1000
Wages	1800	Sales	9000
Sales return	100	Stock (April 1,2020)	1000
Drawings	400	Carriage inward	50
Salaries	600	General expenses	200
Rent	600	Advertising	100
Purchase return	50	Carriage outward	200

Closing stock-Rs.2000

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.