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## MADANAPALLE INSTITUTE OF TECHNOLOGY & SCIENCE, MADANAPALLE

(UGC-AUTONOMOUS)

MBA I Year I Semester (R20) Supplementary End Semester Examinations, August - 2023

### ACCOUNTING FOR MANAGERS

Time: 3Hrs

Max Marks: 60

Attempt all the questions. All parts of the question must be answered in one place only.  
In Q.no 1 to 5 answer either Part A or Part B only. Q.no 6 which is a case study is compulsory.

S.No.	Question	Marks	CO	BL
Q.1(A)	Define 'accounting' and explain the concepts and conventions of accounting.	10M	1	2
<b>OR</b>				
Q.1(B)	Define subsidiary books and explain the various kinds of subsidiary books in detail.	10M	1	2
Q.2(A)	Classify the Capital and Revenue expenses with example.	10M	2	4
<b>OR</b>				
	From the following Trial Balance and additional information, you are required to prepare profit and loss account and balance sheet.		2	3

#### TRIAL BALANCE as on 31st March, 2012

Particulars	Debit (₹)	Credit (₹)
Capital		1,28,500
Bills receivable and payables	50,000	5,000
Plant and Machinery	60,000	
Sundry debtors and Creditors	70,000	46,000
Fuel	1,500	
Wages	12,500	
Duty and clearing charges	1,500	
Rent	5,200	
Purchases and Sales	1,30,500	2,45,000
Opening stock	25,000	
Returns	3,000	2,000
Provision for doubtful debt		1,000
Furniture	3,500	
Cash in hand	1,610	
Cash at bank	5,800	
Drawings	12,000	
Carriage inwards	7,500	
Salaries	28,290	
Insurance	400	
Carriage outwards	6,200	
<b>Total</b>	<b>4,27,500</b>	<b>4,27,500</b>

Q.2(B)

10M

#### Adjustments:

1. Closing Stock ₹ 50,000.
2. Outstanding salaries ₹ 4,800, Outstanding rent ₹ 2,400.
3. Write off ₹ 4,000 as bad debts.

4. Maintain provision for doubtful debts at two and half percentage on debtors.
5. Depreciation on plant and machinery at 10%, on furniture at 10%.
6. Interest on capital at 5% p.a.

Q.3(A)	What is meant by Cost-Volume-Profit Analysis? Explain its application in managerial decision making.	10M	3	
OR				
Q.3(B)	Pragathi Limited issued 10,000 equity shares of ₹ 10 each payable at ₹ 2.50 on application, ₹ 3 on allotment, ₹ 2 on first call, and the balance of ₹ 2.50 on second and final call. All the shares were fully subscribed and paid except of a shareholder having 100 shares who could not pay for second and final call. Give journal entries to record these transactions.	10M	3	3
Q.4(A)	What is meant by Cost-Volume-Profit Analysis? Explain its application in managerial decision making.	10M	4	
OR				
Q.4(B)	Viswa Manufacturers Ltd. has supplied you the following information in respect of one of its products: Total fixed costs ₹180,000 Total variable costs ₹ 1,50,000 Total sales ₹ 6,00,000 Units sold 20,000 Find out (a) contribution per unit, (b) break-even point, (c) margin of safety, (d) profit, and (e) volume of sales to earn a profit of ₹.5,00,000.	10M	4	3
Q.5(A)	Distinguish between manual accounting and Computerised accounting.	10M	5	4
OR				
Q.5(B)	Discuss the features, merits and demerits of Computerised Accounting.	10M	5	5
Q.6	<b>Case Study</b>			3
	The Directors of NGS Ltd. provide you the following data relating to the Computer Component manufactured by them:			
	Sales 4,000 units @Rs.50 each	₹ 2,00,000		
	<b>Production cost details:</b>	₹		
	Materials consumed	80,000		
	Labour cost	40,000		
	Variable overheads	20,000		
	Fixed overheads	30,000	1,70,000	
			-----Profit	10M
		30,000	-----	
	They require you to answer their following queries:			
	1. The number of units by selling which the company will be at break-even.			
	2. The sales needed to earn a profit of ₹ 60,000.			
	3. The extra units which would be sold to obtain the present profit if it is proposed to reduce the selling price by 20%			

\*\*\*END\*\*\*



OR

- Q.4(B) Greatyear tires currently produces tires at their Chennai plant during two 12-hour shifts. The night-shift employees are planning to ask for a raise because they believe they are producing more tires per shift than the day shift. "Because Greatyear is making more money during the night shift, those employees should also make more money" according to the night-shift spokesman. The Greatyear production supervisor randomly selected some daily production runs from each shift with the results given below (in 1,000s of tires produced). Do these data indicate, at  $\alpha = 0.05$ , that the night shift is producing more tires per shift? 10M 4 4

Shift Production (in 1,000s)

DAY	107	118	124	101	113	119	120	109	105
NIGHT	115	109	121	12	136	125	121	108	117

- Q.5(A) Find Correlation for the following data: 10M 5 2

BSM Marks	92	89	86	87	83	71	86	63	53	60
Accounts Marks	86	83	77	91	68	52	68	85	57	60

OR

- Q.5(B) Obtain the line of regression  $Y$  on  $X$  and estimate  $Y$  when  $X = 45$  for the following data: 10M 5 3

$X$	56	42	72	36	63	47	55	49	38	68
$Y$	147	125	160	118	149	128	150	145	115	152

- Q.6 **CASE STUDY** 10M 4 5

An advertising firm is trying to determine the demographics for a new product. They have randomly selected 75 people in each of 5 different age groups and introduced the product to them. The results of the survey are given in the following table:

Future Activity	Age Group			
	Teenage	Young Age	Middle Age	Old Age
Purchase Frequently	12	18	17	22
Seldom Purchase	18	25	29	24
Never Purchase	45	32	29	29

Test for the association between these two attributes.

\*\*\*END\*\*\*

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(UGC-AUTONOMOUS)

**MBA I Year I Semester (R20) Supplementary End Semester Examinations, August - 2023**

**DESIGN THINKING**

Time: 3Hrs

Max Marks: 60

Attempt all the questions. All parts of the question must be answered in one place only.  
In Q.no 1 to 5 answer either Part A or Part B only. Q.no 6 which is a case study is compulsory.

S.No.	Question	Marks
Q.1(A)	Explain the various components of design thinking.	10M
OR		
Q.1(B)	List and explain the various design thinking tools.	10M
Q.2(A)	What makes design a decision making process? Explain in detail.	10M
OR		
Q.2(B)	What is "Empathy"? Without Empathy there is no Design Thinking Process? Elaborate the types of Empathy	10M
Q.3(A)	Explain the steps involved in Synthesizing and Integrating the ideas	10M
OR		
Q.3(B)	Identify one real problem in your life. "The best way to solve a problem is to eliminate, or resolve, its root cause." Through 5 whys how can you go deep into your own problem and write the insights how to overcome. Suggest ways how might you improve your life by applying the root cause analysis.	10M
Q.4(A)	Discuss the hypotheses of business prototype models.	10M
OR		
Q.4(B)	Differences and similarities between innovation and design thinking.	10M
Q.5(A)	Explain the factors of reflective thinking.	10M
OR		
Q.5(B)	What is reflection? Explain the reflective thinking.	10M
Q.6	Case study of real life: "Is Change needed to make our life better?"	10M

Mnujanath is an engineering student. He is a studious and hardworking guy since child hood. He scored 9.8% in Class X and 9.5 % in Intermediate. His parents are very caring and he got a convener seat and joined in an engineering college. Manjunath is the only child and parents love him a lot. Right from childhood he dreams to do his research program in IIT. After joining the hostel, he was fine in first semester. He is not an outgoing person and confines himself to the room always. His roommates talk a lot and force him to join them to watch the movies. He got addicted to Youtube and Amazon Prime movies. Then on he had no time to study and lost all the subjects in the first semester. His parents are worried about this unexpected turn. Manjunath himself is also worried about his backlogs. But

not knowing how to go about. He is depressed but not able to come out of his comfort zone.

Why is this happening to him now? He knows he has to manage this. He cannot let this type of addiction take over him in the forthcoming three years—or could he?

- a. What problems Manjunath might have faced, due to watching films?(3M)
- b. Empathize the parents and write the worries of parents? (3M)
- c. How might we help Manjunath to come out of his problem? Can he realize his childhood dream? What solutions you would like to offer him to stay focused to his aim? (4M)

**\*\*\*END\*\*\***