Hall Ticket No:											Course Code: 20MBAP104
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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

10M

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	СО	BL
Q.1(A)	Define 'accounting' and explain the concepts and conventions of accounting.	10M	1	2
	OR			
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
	OR			
	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	
Total	4,27,500	4,27,500

Q.2(B)

Adjustments:

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

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 3 10M managerial decision making. OR Q.3(B) Pragathi Limited issued 10,000 equity shares of ₹ 10 each payable at ₹ 2.50 . 3 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 10M of a shareholder having 100 shares who could not pay for second and final call. Give journal entries to record these transactions. Q.4(A) What is meant by Cost-Volume-Profit Analysis? Explain its application in 4 10M managerial decision making. OR Q.4(B) Viswa Manufacturers Ltd. has supplied you the following information in 3 respect of one of its products: Total fixed costs ₹180,000 Total variable costs ₹ 1,50,000 10M 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. 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. 5 5 10M Q.6 Case Study 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 Production cost details: Materials consumed 80.000 Labour cost 40,000 Variable overheads 20,000 Fixed overheads 30,000 1,70,000 10M ---- Profit 30,000

4. Maintain provision for doubtful debts at two and half percentage on

They require you to answer their following queries:

- 1. The number of units by selling which the company will be at breakeven.
- 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

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											R MA						
Tin	ne: 3Hrs										15				Max Ma	rks: 60) ==
3	At	tempt	t all the	e que	stions	. All p	arts o	of the	quest	ion n	nust be	answ	/ered	in one plac	e only.		
	In Q.n	o 1 to	5 ans	wer e	either	Part A	A or F	Part B	only.	Q.no	6 whic	h is a	case	study is co	mpulsory.		
0.4(1)	E: 15						_								Marks	CO	BL
Q.1(A)	Find Bow	ley's													10M	1 🛒	3
	Class		10-1.	5 1	5-20	20-	25	25-30	30)-35	35-4	0 4	0-45	45-50			
	Frequen	CV	6	+	18	24	1	38	+-	22	9	-	6	2			
	rrequen	Cy			10						9		6	2			
								R									
Q.1(B)	During th	he 1	0 we	eks	of a	sess	ion,	the i	mark	s sc	ored	by t	wo e	engineers,	10M	1	3
	given belo		a ivir.	Sax	ena, 1	takıng	g the	e busii	ness	stati	stics p	rogr	am c	ourse are			
	given bei	Shar	rma	77	69	60	58	65	68	58	75	65	60	Î.			
							30	03	00	36	/5	65	68				
		Saxe	ena	85	80	75	77	78	89	68	65	60	58				
	Compute	the N	∕lean a	and S	Standa	ard D	eviat	ion			-1			13			
Q.2(A)	The proba	abiliti	es of	A, B	and (C for	getti	ing pr	omo	ted t	o next	leve	el are	4/9, 2/9,	10M	2	3
	1/3 respe	ctive	ly. The	pro	babili	ties t	hat t	he bo	nus s	cher	ne will	l be i	ntrod	uced if A,			
	B and C b	ecom	ies ma	nage	ers are	3/1	0, ½,	and 4	/5 re	spec	tively.						
							en in	troaud	cea v	vnat	is the	prob	ability	y that the			
			э. арр	011110	-	J C.	0	R									
Q.2(B)	(i) Define	cond	itional	l nrol	hahili	hv.									204	2	2
Δ.=(-)	Compute the Mean and Standard Deviation 2.2(A) The probabilities of A, B and C for getting promoted to next level are 4/9, 2/9, 10M 2 3 1/3 respectively. The probabilities that the bonus scheme will be introduced if A, B and C becomes managers are 3/10, ½, and 4/5 respectively. (a) What is the probability that the bonus scheme will be introduced? (b) If the bonus scheme has been introduced what is the probability that the manager appointed was C? OR																
	probabilit	y of ŀ	nis bei	ng se	electe	d in t	irm :	XYZ is	0.65	and	being	rejec	ted i	s 0.5. The	OIVI	2	3
	probabilit	y of a	at leas	t on	e of h	is ap	plica	tions	bein	g reje	ected	is 0.4	5. W	hat is the			
	probabilit																
Q.3(A)	The incide	ence o	of CO\	/ID-1	9 dis	ease	in an	indus	strial	area	, the v	vorke	ers ha	ve a 20%	10M	3	4
	chance of	sutt	ering	from	'Blac	ck fu	ngus	′. Wh	at is	the	proba	bility	that	out of 8			
	workers v (ii) at least	vno i t 6 wi	nau tr ill cuff	ne C	OVID- om Bl	och E ∙TA C	nose	en at i	rando	om (i) No	one	(ii) a	t most 2			
	in acicas	- O VV	JUII	C1 111	וט זוויטן	uun l'	ungu Ol										
Q.3(B)	Given tha	tar	andor	י אי	iahla	уь			ما ط:	ا است	utian	-اعزر			4054	_	_
٧.٥(٥)	Given that standard of	devia	tion 2	ı val .7. fii	iabie, nd	۸, ۱۱	as d	HOIIN	ai Ul	รเกม	ution '	with	mear	1 6.4 and	10M	3	3
						7.0)	(c) P	(x < 7.	2) an	d (d)) P((x <	5.3)	or (x	> 8.0))			

Q.4(A)

3

4

10M

A random samples of 400 men and 600 women were asked whether they would

like to have a flyover near their residence. 200 men and 325 women were in favour of the proposal. Test the hypothesis that proportions of men and women Q.4(B) Greatyear tires currently produces tires at their Chennai plant during two 12hour 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 a = 0.05, that the night shift is producing more tires per shift?

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:

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

OR

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

49 38 68 10M

10M

10M

10M

5

5

4

2

3

5

72 47 X56 42 36 63 55 125 160 Y 147 118 149 128 150 145 115 152 Q.6

CASE STUDY 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 intro the product to them. The results of the survey are given in the following table:

Future Activity	Age Group									
ruture Activity	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

Hall Ticket No:						Course Code: 20MBAP107

MADANAPALLE INSTITUTE OF TECHNOLOGY & SCIENCE, MADANAPALLE

(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.

Question	Marks
Explain the various components of design thinking.	10M
OR	
List and explain the various design thinking tools.	10M
What makes design a decision making process? Explain in detail.	10M
OR	
What is "Empathy"? Without Empathy there is no Design Thinking Process? Elaborate the types of Empathy	10M
Explain the steps involved in Synthesizing and Integrating the ideas	10M
OR	
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
Discuss the hypotheses of business prototype models.	10M
OR	
Differences and similarities between innovation and design thinking.	10M
Explain the factors of reflective thinking.	10M
OR	
What is reflection? Explain the reflective thinking.	10M
	10M
	Explain the various components of design thinking. OR List and explain the various design thinking tools. What makes design a decision making process? Explain in detail. OR What is "Empathy"? Without Empathy there is no Design Thinking Process? Elaborate the types of Empathy Explain the steps involved in Synthesizing and Integrating the ideas OR 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. Discuss the hypotheses of business prototype models. OR Differences and similarities between innovation and design thinking. Explain the factors of reflective thinking.

Case study of real life: "Is Change needed to make our life better?"

Mnujunath 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 to take over him in forth coming three years—or could he?

- a. What problems Mnjunathmight 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