Hall Ticket No: | | | | | | | | | | |

Course Code: 22MBAP104

MADANAPALLE INSTITUTE OF TECHNOLOGY & SCIENCE, MADANAPALLE

(UGC-AUTONOMOUS INSTITUTION)

MBA I Year I Semester (R22) Supplementary End Semester Examinations – December 2025

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.

Q.No	Questions	Marks	CO	BL
Q.1(A)	Define 'accounting' and explain the objectives and functions of accounting	10M	1	2
	OR			
Q.1(B)	Mr. Suman has the following transactions in the month of July, 2018. Write Journal Entries for the transactions and prepare Cash A/c, Bank A/c, Purchases A/c, Purchase Returns A/c, Sales A/c, and Sales Returns A/c. 2018 June 5th: Commenced business with a capital of Rs. 10,00,000 June 11: Purchased goods from Mohan for Rs. 12,000 June 13 : Purchased Goods for cash Rs. 15,000 with 2% discount June 16: Bought Goods from Srujana on credit Rs. 12,000 June 17 : Returned goods to Mohan Rs.3,000 June 19 : Sold goods worth Rs. 75,000 to Thanvi June 20 : Sold goods and received cheque Rs. 2,00,000 June 21 : Sold goods to Uday for cash Rs. 60,000 June 23: Goods returned by Thanvi Rs. 1,000 June 25 : Goods taken by the proprietor for personal use Rs. 1,000 June 27: Purchased machinery by cheque Rs. 45,000 June 28 : Bought computer for Rs. 25,000 Julne28 Sales Rs. 1,50,000	10M	1	4
Q.2(A)	What do you mean by subsidiary books? Name the principal subsidiary books used for recording credit transactions and also give a brief account of each.	10M	2	2
	OR			
Q.2(B)	From the following Trial Balance and additional information, you are required to prepare profit and loss account and balance sheet. **TRIAL BALANCE as on 31st March, 2012** **Particulars** / **Debit (Rs.)** / **Credit (Rs.)** Capital / / 20,000 Sundry Debtors / 5,400 / Drawings / 1,800 / Machinery / 7,000 /	10M	2	5

		Sundry creditors		2,800			
		Wages	10,000				
		Purchases	19,000				
		Opening stock	4,000				
		Bank balance	3,000				
		Carriage charges	300				
		Salaries	400				
		Rent and taxes	900				
		Sales		29,000			
		Total	**51,800**	**51,800**			

Additional Information:

(i) Closing Stock Rs. 1,2000.

(ii) Outstanding Rent and Taxes Rs. 1000.

(iii) Charge depreciation on machinery at 10%.

(iv) Wages prepaid Rs. 800.

(v) Write off bad debts Rs.500.

Q.3(A) The following are the Balance Sheet of NGS Ltd., as on 31st March. 2018 and 31st March, 2019. — 10M — 3 — 5

Liabilities	2018	2019	Assets	2018	2019
Share Capital	1,60,000	2,20,000	Building (Cost)	1,40,000	2,18,000
P & L Account	2,50,000	5,00,000	Stock	3,00,000	3,50,000
Creditors	2,30,000	1,80,000	Bank	40,000	80,000
Outstanding Exp.	6,000	3,000	Preliminary Exp.	14,000	12,000
Depreciation on building	10,000	11,000	Debtors	1,62,000	2,54,000
	6,56,000	**9,14,000**		**6,56,000**	**9,14,000**

Additional Information:

1. During the year a building which was purchased earlier for ₹ 14,000 (depreciation written off ₹ 1,000) was sold for ₹ 1,200.
2. A dividend of ₹ 40,000 has been paid during the year.

From the above information, you are required to prepare

(A) A statement of changes in working capital (B) Funds flow statement

OR

Q.3(B) Define funds flow statement? Explain the managerial uses of funds flow statement — 10M — 3 — 2

Q.4(A) Beta Manufacturers Ltd. has supplied you the following information in respect of one of its products: — 10M — 4 — 5

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 Rs.5,00,000.			
	OR			
Q.4(B)	What is meant by Cost-Volume-Profit Analysis? Explain its application in managerial decision making.	10M	4	2
Q.5(A)	Describe the features, merits and demerits of Computerized Accounting.	10M	5	3
	OR			
Q.5(B)	Distinguish between manual accounting and Computerized accounting.	10M	5	3
Q.6	**Case Study:** A company is considering a reduction in the price of its product by 10% because it is felt that such a step may lead to a greater volume of sales. It is anticipated that there will be no change in total fixed costs or variable costs per unit. The directors wish to maintain profit at the present level. You are given the following information: Sales (15,000 units) Rs.3,00,000 Variable cost Rs.13 per unit Fixed cost Rs.60,000 From the above information, calculate P/V ratio and the amount of sales required to maintain profit at the present level after reduction of selling price by 10%.		4	5
	END			

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MADANAPALLE INSTITUTE OF TECHNOLOGY & SCIENCE, MADANAPALLE

(UGC-AUTONOMOUS)

MBA I Year I Semester (R22) Supplementary End Semester Examinations –December 2025

BUSINESS STATISTICS 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.

<table>
<tr><th>Q.No</th><th>Question</th><th>Marks</th><th>CO</th><th>BL</th></tr>
<tr><td>Q.1(A)</td><td>The following distribution gives the pattern of overtime work per month done by employees of a company. Calculate standard deviation and average overtime work done per employee.
<table>
<tr><td>Overtime hours</td><td>0-10</td><td>10-20</td><td>20-30</td><td>30-40</td><td>40-50</td><td>50-60</td><td>60-70</td><td>70-80</td></tr>
<tr><td>Number of employees</td><td>18</td><td>16</td><td>15</td><td>12</td><td>10</td><td>5</td><td>2</td><td>1</td></tr>
</table></td><td>10M</td><td>1</td><td>3</td></tr>
<tr><td colspan="5">OR</td></tr>
<tr><td>Q.1(B)</td><td>Calculate the Bowley's coefficient of skewness from the given data and interpret the result:
<table>
<tr><td>Daily wages (In Rs)</td><td>300-349</td><td>350-399</td><td>400-449</td><td>450-499</td><td>500-549</td><td>550-599</td><td>600-649</td><td>650-699</td><td>700-749</td></tr>
<tr><td>No. of workers</td><td>10</td><td>12</td><td>16</td><td>14</td><td>10</td><td>8</td><td>17</td><td>5</td><td>4</td></tr>
</table></td><td>10M</td><td>1</td><td>3</td></tr>
<tr><td>Q.2(A)</td><td>In a bolt factory machines A, B, C manufacture 20%, 30% and 50% of the total of their output and 6%, 3%, and 2% are defective respectively. A bolt is drawn at random and found to be defective. Find the probabilities that it is manufactured from (i) machine A, (ii) Machine B and (iii) Machine C.</td><td>10M</td><td>2</td><td>3</td></tr>
<tr><td colspan="5">OR</td></tr>
<tr><td>Q.2(B)</td><td>A random variable X is the no. of defectives in a lot and it has the following probability distribution:
<table>
<tr><td>X</td><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr>
<tr><td>P(x)</td><td>0</td><td>2k</td><td>2k</td><td>3k</td><td>k^2</td><td>$2k^2$</td><td>$7k^2+k$</td></tr>
</table>
Find (i) k Value, (ii) Expected no of defectives, (iii) Variance</td><td>10M</td><td>2</td><td>3</td></tr>
<tr><td>Q.3(A)</td><td>A govt hospital help desk switch board receives on the average 5 emergency calls in 15 minutes' period. What is the probability that (i) there are at least 2 calls (ii) at most 3 calls (iii) exactly 4 calls in a 15 minute interval.</td><td>10M</td><td>3</td><td>4</td></tr>
<tr><td colspan="5">OR</td></tr>
<tr><td>Q.3(B)</td><td>The weekly wages of 1000 workers are normally distributed around a mean of Rs.7000 an S.D of Rs. 500. Estimate the number of workers whose weekly wages will be (i) between Rs 7000 and Rs 7200 (ii) more than Rs.6900 (iii) less than Rs. 6500</td><td>10M</td><td>3</td><td>3</td></tr>
<tr><td>Q.4(A)</td><td>Before an increase in excise duty on tea, 800 persons out of a sample of 1000 persons were found to be tea drinker. After an increase in duty, 900 people were tea drinkers in a sample of 1200 people. State whether there is a</td><td>10M</td><td>4</td><td>4</td></tr>
</table>

	significant decrease in the consumption of tea after the increase in excise duty. Test whether there is any significant difference between the tea dinkers with respect to excise duty tat 5% level of significant.			
	OR			
Q.4(B)	Given the following contingency table for hair colour and eye colour. Hair colour / Eye colour: Blue: Fair 15, Brown 5, Black 20; Grey: Fair 20, Brown 10, Black 20; Brown: Fair 25, Brown 15, Black 20 Test the hypothesis that there is no association between eye colour and hair colour.	10M	4	4
Q.5(A)	The following are the monthly figures of advertising expenditure and sales of a firm. calculate Karl Pearson's coefficient of correlation.	10M	5	4

Months	Advertising expenditure (`000)	Sales (Rs. lakhs)	Months	Advertising expenditure (`000)	Sales (Rs. lakhs)
January	50	1200	July	140	2400
February	60	1500	August	160	2600
March	70	1600	September	170	2800
April	90	2000	October	190	2900
May	120	2200	November	200	3100
June	150	2500	December	250	3900

	OR		
Q.5(B)	From the data given below construct the two regression equations. Also find the most likely marks in Statistics when marks in Economics are 30.	10M	5 3

Marks in Economics:	25	28	35	32	31	36	29	38	34	32
Marks in Statistics :	43	46	49	41	36	32	31	30	33	39

Q.6	**Case Study** The personnel department of a company has records which show the following analysis of its 300 engineers: AGE (years) / Bachelor's Degree / Master's Degree / Total: Under 30: 90, 40, 130; 30-40: 50, 30, 80; Over 40: 40, 50, 90; Total: 180, 120, 300 If one engineer is selected at random from the company, find the probability that (i). He has only a bachelor's degree (ii). He has only a master's degree (iii). He has a master's degree given that he is over 40. (iv). He is under 30 given that he has only a bachelor's degree.	10M	2	5
	END			