

01396

MANAGEMENT PROGRAMME

Term-End Examination

June, 2018

MS-004 : ACCOUNTING AND FINANCE FOR MANAGERS

Time : 3 hours

Maximum Marks : 100

Note : Attempt any five questions. All questions carry equal marks. Use of calculators is allowed.

1. Explain the various 'Accounting Concepts' and discuss their application in preparation of Final Accounts.
2. Distinguish between :
 - (a) Profitability Ratio and Profitability Index
 - (b) Revenue Expenditure and Capital Expenditure
 - (c) Intangible Assets and Current Assets
 - (d) Amortisation and Depreciation
3. Explain the concepts of Financial Leverage and Operating Leverage. Explain the effect on the firms Net Income and EPS if the use of both the leverages is considerable.
4. What do you understand by Budgetary Control ? Discuss its significance in a modern business. Explain the steps for installing an efficient system of budgetary control in an organisation.

Maximum Attempts Question 1 Personal Finance

Daniela Niemeyer



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