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18MBA13

**First Semester MBA Degree Examination,
Accounting for Managers
Model Question Paper-1**

Time: 3 hrs.

Max. Marks: 100

*Note: 1. Answer any FOUR full questions from Part-A.
2. Part-B Case Study is compulsory.*

Part-A

- 1.a. What is Contra entry? Give example. (3 Marks)
b. How Investor will be benefited by Ratio Accounting? (7 Marks)
c. Give accounting equation for the following transactions of Hitesh for the year 2009. (10 Marks)
- i. Started business with cash Rs. 18,000.
 - ii. Paid rent in advance Rs. 400.
 - iii. Purchased goods for cash Rs. 5000 and on credit Rs. 2,000.
 - iv. Sold goods for cash Rs. 4,000 (costing Rs. 2,400).
 - v. Rent paid Rs. 1,000 and rent outstanding Rs. 200.
 - vi. Bought motor-cycle for personal use Rs. 500.
 - vii. Purchased equipments for cash Rs. 500.
 - viii. Paid to creditors Rs. 600.
 - ix. Depreciation on equipment Rs. 25.
 - x. Business expenses Rs. 400.
- 2.a. Distinguish between Direct and Indirect tax. (3 Marks)
b. "Human Resource Accounting is a management tool which is designed to assist the Senior management for taking business decisions" Justify (7 Marks)
c. Record the following transaction in three column cash book. (10 Marks)
- 1/3/2008 opened a Bank account with capital Rs. 1, 00,000 & cash in hand Rs. 40,000.
 - 3/3/2008 paid into Bank Rs. 10,000.
 - 5/3/2008 Bought Goods for Rs. 3,800 and paid by cheque.
 - 6/3/2008 Sold goods for cash Rs. 2,600 & deposited the same into the Bank.
 - 7/3/2008 Sold goods to Mr. X an account Rs. 10,000.
 - 10/3/2008 Paid Mr. A by cheque Rs. 240 receiving a discount of Rs. 10.
 - 15/3/2008 Received a cheque from Mr. Vikas Rs. 1080 and allowed him Discount Rs. 20.
 - 16/3/2008 Received a cheque from Mr. Santhosh Rs. 4000.
- 3.a. List out any six items deductible under Section 80C. (3 Marks)
b. Briefly explain the benefits and challenges of IFRS (7 Marks)
c. From the following information prepare Cash Flow Statement by Indirect Method. (10 Marks)

Mba 1st Samaster Solved Model Paper

Wolfgang Guggemos



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In a digital era where connections and knowledge reign supreme, the enchanting power of language has be much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Mba 1st Samaster Solved Model Paper**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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