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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)

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RS Peters



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Mba 1st Semester Solved Model Paper: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Let's delve into the realm of popular books, exploring the captivating narratives that have captivated audiences this year. Mba 1st Semester Solved Model Paper : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reid's "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Mba 1st Semester Solved Model Paper : Delia Owens' "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is an exceptional and suspenseful novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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