



CA-3370001

Seat No. _____

M. B. A. (Sem. VII) (CBCS) Examination

November / December – 2017

CCMB - 701 : Accounting for Manager

Time : Hours]

[Total Marks : 70

Q.1.A) Answer the following

02

- 1) State the type of account for the following
 - a) Vijay's A/c
 - b) Furniture A/c
 - c) Bank A/c
 - d) Salary A/c

Q.1 B) What do you mean by Accounting Concepts and Conventions? Explain any Five

15

OR

Q.1B) i) Write a note on Contingent Liabilities

07

ii) Explain various types of errors in Trial Balance

08

Q.2.A) State any two causes of depreciation

02

Q.2 B) Discuss in detail about salient aspects of A/S-1 [issued by the Institute of Chartered Accountant of India] dealing with "Disclosure of Accounting Policies"

15

OR

Q.2 B) i) What is impairment of assets? Explain with reference to A/S-28

07

ii) Explain FIFO and LIFO methods of inventory valuation with comparison. Give suitable illustration

08

Q.3.A) Answer the following

02

- 1) Unclaimed dividend is shown in company balance sheet
 - a) Under the head of current liabilities
 - b) Under the head of provisions
 - c) Under the head of reserves and surplus
- 2) For preparing final accounts, Preliminary expenses not written is shown in
 - a) Trading A/c
 - b) Profit and Loss A/c
 - c) Balance Sheet

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Peterson's



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