



**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

# Mba Paper 3

**M Mosston**



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### **Table of Contents Mba Paper 3**

1. Understanding the eBook Mba Paper 3
  - The Rise of Digital Reading Mba Paper 3
  - Advantages of eBooks Over Traditional Books
2. Identifying Mba Paper 3
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Mba Paper 3
  - User-Friendly Interface
4. Exploring eBook Recommendations from Mba Paper 3
  - Personalized Recommendations
  - Mba Paper 3 User Reviews and Ratings
  - Mba Paper 3 and Bestseller Lists

5. Accessing Mba Paper 3 Free and Paid eBooks
  - Mba Paper 3 Public Domain eBooks
  - Mba Paper 3 eBook Subscription Services
  - Mba Paper 3 Budget-Friendly Options
6. Navigating Mba Paper 3 eBook Formats
  - ePub, PDF, MOBI, and More
  - Mba Paper 3 Compatibility with Devices
  - Mba Paper 3 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Mba Paper 3
  - Highlighting and Note-Taking Mba Paper 3
  - Interactive Elements Mba Paper 3
8. Staying Engaged with Mba Paper 3
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Mba Paper 3
9. Balancing eBooks and Physical Books Mba Paper 3
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Mba Paper 3
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Mba Paper 3
  - Setting Reading Goals Mba Paper 3
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mba Paper 3
  - Fact-Checking eBook Content of Mba Paper 3
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

#### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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