

Roll No. ....

Exam Code : J-19

Subject Code—0912

**P. G. Diploma in Financial  
Management EXAMINATION**

(For Batch 2018 Onwards)

ACCOUNTING FOR MANAGERS

PGDFM-102

*Time : 3 Hours*

*Maximum Marks : 70*

**Note :** Attempt *Five* questions in all, selecting at least *one* question from each Unit in addition to compulsory Q. No. **1**. All questions carry equal marks.

**1.** Explain :

- (a) Going concern concept
- (b) Accounting cycle
- (c) Fixed cost
- (d) Sales budget

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- (e) Current ratio
- (f) Cash flow from investment activities
- (g) Make or buy decision.

### **Unit I**

- 2. What is Financial Accounting ? Explain the scope and importance of financial accounting.
- 3. Define Depreciation. Explain the various methods of providing depreciation with their merits and limitations.

### **Unit II**

- 4. Define Cost. Explain different ways of classification of cost for managerial decision making.
- 5. What is Master Budget ? Discuss the advantages and limitations of budgetary control system in an organization.

### **Unit III**

- 6. Explain the scope of management accounting. How is it different from financial accounting ?
- 7. What is Financial Analysis ? Discuss the relevance of ratio analysis as a tool for financial analysis.

### **Unit IV**

- 8. Define Standard Costing. Briefly explain various types of material cost variances.
- 9. Explain the following :
  - (a) Break-even point
  - (b) Product mix decision.