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NOIDA INSTITUTE OF ENGINEERING AND TECHNOLOGY, NIET BUSINESS SCHOOL GREATER NOIDA

PGDM (Standard))

TRIMESTER-I THEORY EXAMINATION (2024-2025)

Subject: Accounting for Managers)

Time: 2Hrs.30 min

Max. Marks:60

General Instructions:**IMP:** Verify that you have received question paper with correct course, code, branch etc.

1. This Question paper comprises of three Sections -A, B, & C. It consists of Short type questions & Subjective type questions.
2. Maximum marks for each question are indicated on right hand side of each question.
3. Illustrate your answers with neat sketches wherever necessary.
4. Assume suitable data if necessary.
5. Preferably, write the answers in sequential order.
6. No sheet should be left blank. Any written material after a blank sheet will not be evaluated/checked.

SECTION – A**15**1. Attempt **all** parts:-

- | | |
|---|---|
| 1-a. List current asset.(CO1,K1) | 1 |
| 1-b. List component of trading account. (CO2,K1) | 1 |
| 1-c. List type of method for calculating Depreciation. (CO3,K1) | 1 |
| 1-d. List two type of ratio used in accounting. (CO4,K1) | 1 |
| 1-e. Illustrate type of working capital. (CO5,K1) | 1 |

2. Attempt **all** parts:-

- | | |
|---|---|
| 2.a. List various accounting concept. (CO1,K1) | 2 |
| 2.b. Explain indirect expenses. (CO2,K2) | 2 |
| 2.c. Define Depreciation.(CO3,K2) | 2 |
| 2.d. Explain forensic accounting. (CO4,K2) | 2 |
| 2.e. Define working capital management.(CO5,K2) | 2 |

SECTION – B**15**3. Answer any **three** of the following-

- | | |
|--|---|
| 3-a. Explain the accrual and going concept of accounting. (CO1,K2) | 5 |
| 3-b. Explain importance and objective of trading and profit and loss account. (CO2,K2) | 5 |

- | | | |
|------|---|---|
| 3-c. | Explain the importance, objective and limitation of SLM method.(CO3,K2) | 5 |
| 3-d. | Define current ratio and quick ratio. (CO4,K2) | 5 |
| 3-e. | Illustrate the objective of working capital management (CO5,K2) | 5 |

SECTION – C

30

Case Let & Application Based

- | | | |
|------|---|---|
| 4. | Answer any <u>one</u> of the following- | |
| 4-a. | Define accounting and its various objective. (CO1,K2) | 6 |
| 4-b. | Explain classification of accounts. (CO1,K2) | 6 |
| 5. | Answer any <u>one</u> of the following- | 6 |
| 5-a. | Explain difference between journal and ledger. (CO2,K2) | 6 |
| 5-b. | Journalise following transaction: | 6 |
| | a) Ram started business worth Rs 50000/ cash. | |
| | b) Paid into bank 20000/ | |
| | c) Good purchased for cash 10000/ | |
| | d) Machinery purchased and paid by cheque for 5000/ | |
| | e) Sold good to Rahim 12000/ | |
| | (CO2,K3) | |
| 6. | Answer any <u>one</u> of the following- | |
| 6-a. | Explain the importance and objective of balance sheet. (CO3,K2) | 6 |
| 6-b. | Illustrate the component of cash flow statement. (CO3,K2) | 6 |
| 7. | Answer any <u>one</u> of the following- | |
| 7-a. | Explain the importance of ratio analysis in accounting.(CO4,K2) | 6 |
| 7-b. | Explain working capital turnover ratio and overall profitability ratio.(CO4,K2) | 6 |
| 8. | Answer any <u>one</u> of the following- | |
| 8-a. | Explain working capital cycle.(CO5,K2) | 6 |
| 8-b. | Explain comparative balance sheet and its importance. (CO5,K2) | 6 |