



Seat No. \_\_\_\_\_

**P.G.D.B.A. Semester - I Examination  
January-2013  
PGDBA 11104 : Accounting For Business**

**Time: 3 Hours]**

**[Total Marks:70**

**Instruction: All the questions carry equal marks**

**Q-1** What do you mean by financial statements. Who are the major users of financial statements. ?

**Q-2** What do you mean by Cash Flow statements ?

**OR**

**Q-2** From the Details give below prepare a Cash Book with Cash and Bank Columns

**December - 2012**

- 1 Started a business with an investment of Rs.5,00,000
- 4 Deposited in Bank Rs. 70,000
- 7 Acquired a Building by issuing cheque Rs. 25,000
- 11 Purchased goods of Rs. 75,000 by cheque.
- 12 Paid the bill for furniture by cheque Rs. 10,000
- 18 Sold goods for Rs. 80,000
- 23 Withdrew from Bank for personal use Rs. 1,00,000

**Q-3** Explain the techniques of financial statement analysis ?

**OR**

**Q-3** What is meant by business income ? How do you measure it ? Also explain the steps involved in the process of measuring it.

**Q-4** What are the different uses of Cash Flow statements ?

**OR**

**Q-4** Selling price of the product is Rs. 100 per unit. Its variable cost is Rs. 80 per unit. Fixed cost are Rs. 20,000 per annum. Calculate the following:

- 1) Profit Volume Ratio
- 2) Break even point in Units and in Rupees
- 3) Sales required to earn a Profit of Rs. 8,000
- 4) Profit when sales is Rs. 1,50,000

**Q-5 Write short Notes on (Any Two):**

- a) Accounting Concepts and Conventions
- b) Rules of Debit and Credit in Double entry system
- c) Concept of Breakeven
- d) Operating Expenses