

ANDHRA UNIVERSITY
BBA Honours (General& Digital Marketing)
FIRST YEAR – SEMESTER I
ACCOUNTING FOR MANAGERS (WEF 2025-26)
MODEL QUESTION PAPER

TIME: 3HRS

MAX MARKS:70Marks

SECTION – A

Answer any FIVE Questions

5X4=20Marks

1. Classify accounts.
2. What is balance sheet? and its importance?
3. What are the features of cost Accounting?
4. What is CVP analysis.
5. Discuss the objectives of Budget.
6. Trend analysis
7. Limitations of financial statements
8. Zero based budgeting.

SECTION – B

Answer ALL the questions

5X10=50Marks

9a) Define Accounting. Explain the Functions and Importance of Accounting.

(OR)

9b) From the following Trail Balance prepare Trading profit and loss account and balance sheet. Closing stock Rs2,900

Debit Balance	Amount	Credit Balance	Amount
Opening balance	3200	Sales	14000
Purchases	8500	Purchases returns	500
Sales returns	1000	Capital	20000
Wages	800	Creditors	5000
Carriage	400	Discount received	1500
Salaries	1000		
Rent	450		
Discount allowed	350		
Drawings	2000		
Cash	1000		
Machinery	10000		
Furniture	9000		
Debtors	3000		
	41000		41000

10a) Explain the Importance of Financial Statement Analysis.

(OR)

10b) Explain various types of Financial Statement Analysis.

11a) Define Cost Accounting. Explain the Elements of cost with suitable examples.

(OR)

11b) From the following particulars, prepare a cost sheet showing total cost for the period ended 31st December 2020

Raw materials	1,00,000	Office stationery	500
Productive wages	30,000	Telephone charges	125
Unproductive wages	2,500	Postage and telegram	250
Factory rent & taxes	5000	Salesman salary	1,250
Factory lighting	1500	Travelling expenses	500
Factory heating	2,200	Advertising	1,250
Motive power	4,400	Sales	1,89,500
Director fees (Works 1/3)	3,000	Carriage outward	375
Factory cleaning	500	Income Tax	5,000
Consumable stores	2,500	Dividend received	2,000
Depreciation:		Scrap sales	410
Factory plant	500	Warehouse charges	190
Office premises	1,250	Discount on shares issued	500
Manager salary	5,000	Transfer to Sinking fund	1,190

12a) Explain the concept of Marginal Costing. How is it different from Absorption Costing?
(OR)

12b) Calculate P/V Ratio from the following:

- Sales 80,000 variable cost 60,000.
- Sales 1,00,000, Fixed cost 30,000:Profit20,000.
- sales per unit 10, variable cost per unit 7.
- Variable cost 60%

13a) What is Budgeting? Explain the different types of Budgets.
(OR)

13b) What is meant by Budgetary control? Discuss its merits and limitations?

ANDHRA UNIVERSITY
BBA Honours (General & Digital Marketing)
FIRST YEAR – SEMESTER I
PRINCIPLES OF MANAGEMENT (WEF 2025-26)
MODEL QUESTION PAPER

TIME: 3HRS

MAX MARKS:70Marks

SECTION – A

Answer any FIVE Questions

5X4=20Marks

1. What are the challenges faced by managers in a global business environment?
2. What are the limitations of planning?
3. Distinguish between formal and informal organizations.
4. In brief write about Communication Process.
5. Define productivity management.
6. Functions of Management.
7. What is Management By Objectives(MBO)
8. Types of Control.

SECTION- B

Answer ALL the Questions

5X10=50Marks

9a) Define Management. Briefly explain the nature and significance of Management.

(OR)

9b) Explain Evolution of Management thought.

10a) Explain the steps involved in the planning process and discuss the importance of planning in management.

(OR)

10b) Define Strategies. Explain various types of Strategies.

11a) Explain the Principles of organization and discuss different types of organizational structures

(OR)

11b) What is Delegation of Authority? Explain its importance and how it differs from decentralization.

12a) Explain the concept of Motivation. Discuss Maslow's and Herzberg's theories of motivation.

(OR)

12b) Define leadership and explain different leadership styles with suitable examples.

13a) Explain the nature and process of control. Discuss the various types of control mechanisms used in organizations.

(OR)

13b) Describe Budgetary and Non-Budgetary control techniques and their relevance in managerial control.

SEMESTER-I

COURSE 1: ACCOUNTING FOR MANAGERS

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Familiarize students with the fundamental principles and concepts of accounting.
- Equip learners with the skills to prepare and interpret financial statements.
- Help students use accounting information for managerial decision-making.
- Provide practical exposure to cost and management accounting tools.
- Develop analytical skills for financial statement analysis and budgeting.

Course Outcomes (COs)

Upon completion of this course, students will be able to:

CO1: Understand the principles of financial and managerial accounting.

CO2: Prepare and interpret basic financial statements.

CO3: Apply cost accounting techniques in managerial contexts.

CO4: Use financial information for decision-making and control.

CO5: Analyze financial statements for assessing organizational performance.

Unit I: Introduction to Accounting and Financial Statements

Meaning, Objectives, Functions and Importance of Accounting – Accounting Concepts and Conventions – Users of Accounting Information – Distinction between Financial Accounting, Cost Accounting, and Management Accounting – Introduction to Financial Statements: Trading Account, Profit and Loss Account, and Balance Sheet – Limitations of Financial Statements.

Unit II: Financial Statement Analysis

Meaning and Purpose of Financial Statement Analysis – Types of Analysis: Vertical, Horizontal and Trend Analysis

Unit III: Cost Concepts and Classification

Meaning of Cost and Cost Accounting – Elements of Cost: Direct Material, Direct Labour, Direct Expenses, and Overheads – Cost Classification: Fixed, Variable, Semi-variable – Functional Classification of Costs – Preparation of Cost Sheet

Unit IV: Marginal Costing and Break-Even Analysis

Concept of Marginal Cost and Marginal Costing – Contribution – Profit-Volume Ratio – Break-even Point – Margin of Safety – Cost-Volume-Profit (CVP) Analysis

Unit V: Budgeting and Budgetary Control

Meaning and Objectives of Budgeting – Types of Budgets: Functional Budgets, Cash Budget, Flexible Budget, Master Budget – Preparation of Budgets – Budgetary Control: Meaning, Advantages and Limitations – Zero-Based Budgeting and Performance Budgeting (Conceptual overview only).

Student-Centric Activities

- Prepare final accounts from a given trial balance and present Trading, Profit & Loss Account, and Balance Sheet for a fictional firm.
- Create a detailed cost sheet using hypothetical data on materials, labor, and overheads to understand cost classification.
- Use Excel to compute and plot Break-even Charts to analyze cost-volume-profit relationships.
- Form groups to prepare functional budgets (sales, cash, production) and present a comparative analysis of budgeted vs. actual figures.
- Analyze financial statements of a real-life listed company and calculate key financial ratios for decision-making insights.

Recommended Textbooks

1. Maheshwari, S.N. & Maheshwari, S.K. (2022). An Introduction to Accountancy. Vikas Publishing House.
2. Jain, S.P. & Narang, K.L. (2022). Cost and Management Accounting. Kalyani Publishers.
3. Khan, M.Y. & Jain, P.K. (2022). Management Accounting. McGraw Hill Education.
4. Tulsian, P.C. (2022). Financial Accounting for Managers. Pearson Education.
5. Horngren, C.T., Sundem, G.L., & Stratton, W.O. (2021). Introduction to Management Accounting. Pearson.

SEMESTER-I

COURSE 2: PRINCIPLES OF MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course Objectives

This course is designed to:

- Introduce the fundamental concepts, functions, and principles of management.
- To examine the evolution of management thought and understand classical to contemporary practices.
- Equip students with the knowledge of planning, organizing, leading, and controlling functions.
- Analyze modern management strategies in the context of global challenges.
- Help students apply management theories and concepts to real-life business scenarios.

Course Outcomes (COs)

Upon successful completion of the course, the student will be able to:

CO1: Understand and explain the fundamental principles and practices of management.

CO2: Comprehend and apply the management process including planning, organizing, leading, and controlling.

CO3: Analyze different organizational structures and delegation patterns.

CO4: Evaluate various motivational and leadership theories in organizational contexts.

CO5: Apply managerial control techniques to enhance organizational productivity and quality.

Unit I: Introduction to Management

Definition and nature of management – Evolution of management thought – Principles of management – Functions of management – Levels of management – Roles and responsibilities of managers – Trends and challenges of management in the global scenario – Emerging concepts in modern management.

Unit II: Planning

Nature and significance of planning – Types of planning: strategic, tactical, and operational – Planning process – Objectives and policies – Management by Objectives (MBO) – Strategies and types of strategies – Advantages and limitations of planning

Unit III: Organizing

Nature and purpose of organizing – Principles of organization – Formal and informal organization – Organizational structure: functional, divisional, matrix – Line and staff authority – Centralization and decentralization – Delegation of authority – Recent trends in organizational design.

Unit IV: Directing

Meaning and importance of directing – Motivation: meaning, importance, and theories (Maslow, Herzberg, McGregor) – Leadership: styles and leadership theories (Trait, Behavioral, Contingency) – Communication process – Types of communication – Barriers to effective communication and ways to overcome them.

Unit V: Controlling

Nature and process of control – Types of control: feed forward, concurrent, feedback – Budgetary and non-budgetary control techniques – Productivity management – Cost control – Purchase control – Maintenance control – Quality control – Modern tools of managerial control.

Student-Centric Activities

- Case Study Analysis: Students analyze real-world business cases focusing on planning, organizing, or leadership strategies and present their observations and solutions.
- Management Role Play: Enactment of managerial roles such as planning meetings, staff delegation, or conflict resolution to simulate practical management scenarios.
- Group Debate: Conduct structured debates on topics like “Centralization vs. Decentralization” or “Autocratic vs. Democratic Leadership” to foster analytical thinking.
- Planning Simulation Exercise: Students develop a strategic plan or business model for a hypothetical startup, including vision, mission, goals, and organizational structure.
- Leadership Style Self-Assessment: Students take a leadership personality quiz and reflect on their style with examples of how it aligns with famous managerial theories.

Recommended Textbooks

1. Gupta, Sharma, & Bhalla. *Principles of Business Management*. Kalyani Publications, 1st Edition.
2. L. M. Prasad. *Principles of Management*. Sultan Chand & Sons, Latest Edition.
3. Koontz, H., & Weihrich, H. *Essentials of Management*. Tata McGraw-Hill, 1998.
4. Joseph L. Massie. *Essentials of Management*. Prentice Hall (Pearson), 4th Edition, 2003.
5. Tripathi, P. C., & Reddy, P. N. *Principles of Management*. Tata McGraw-Hill.
6. J. N. Chandan. *Management: Theory and Practice*.
7. J. S. Chandan. *Management: Concepts and Strategies*, Vikas Publishing.