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JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY HYDERABAD
MCA I Semester Examinations, July/August - 2021
ACCOUNTING AND FINANCIAL MANAGEMENT

Time: 3 Hours **Max. Marks: 75**

Answer any five questions
All questions carry equal marks
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1. What is Double Entry System of Accounting? Explain in detail the advantages of using Double Entry System of Accounting. [15]

2.a) What is journal? How does it differ from ledger?
b) Mr. Ramnath commenced business with the following items; pass the opening entries in a journal book as on 1st January 2011. [8+7]
Cash Rs. 30,000
Stock Rs. 15,000
Furniture Rs. 3,000
Sundry creditors Rs.10,000.

3. What is Financial Management? Discuss in detail the Objectives and scope of Financial Management? [15]

4.a) Explain the concept of Time Value of Money.
b) Discuss about Weighted Average Cost of Capital. [8+7]

5.a) What is a Ratio? Explain in detail the advantages and limitations of a Ratio Analysis.
b) Honda Ltd. has a current ratio of 3.5:1 and quick ratio of 2:1. If excess of current assets over quick assets represented by inventories is Rs. 24,000, calculate current assets and current liabilities. [9+6]

6. Explain Fund Flow Statement with its Importance. Discuss statement of Sources and application of funds in Fund Flow Statement. [15]

7. What is CVP analysis? Explain in detail the importance and limitations of CVP analysis. [15]

8. What is Capital Budget Process? Explain the various steps in this process. [15]

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