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JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY HYDERABAD
MCA I Semester Examinations, April/May - 2019
ACCOUNTING AND FINANCIAL MANAGEMENT

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

Note: This question paper contains two parts A and B.
Part A is compulsory which carries 25 marks. Answer all questions in Part A. Part B consists of 5 Units. Answer any one full question from each unit. Each question carries 10 marks and may have a, b, c as sub questions.

PART - A

5 × 5 Marks = 25

1.a) What are the basic books of accounts? [5]
b) Explain about operating leverage. [5]
c) Write about cash flow statement. [5]
d) What is sales budget? [5]
e) Write about NPV. [5]

PART - B

5 × 10 Marks = 50

2.a) What are principles of accounting?
b) Write the format of trail balance. [5+5]

OR

3. Explain the types of financial statements in financial accounts with illustrations. [10]

4.a) Explain the scope of financial management.
b) What is the time value of money? [5+5]

OR

5.a) What is cost of capital? Illustrate it.
b) ABC company's share is currently selling for Rs. 134. Current dividend is Rs. 3.5 per share and is expected to glow at 8 per cent next 4 years and that at a rate of 15 per cent for every year. Calculate company's cost of equity. [5+5]

6. What are the tools and techniques for financial statement analysis? [10]

OR

7. From the following balance sheet of Mr.Raj prepare a schedule of changes in working capital and a funds flow statement. [10]

Liabilities	**2017**	**2018**	**Assets**	**2017**	**2018**
Capital	63,000	1,00,000	Cash	15,000	20,000
Long-term borrowings	60,000	70,000	Debtors	30,000	28,000
Trade creditors	42,000	39,000	Stock-in-trade	55,000	72,000
Bank overdraft	35,000	25,000	Land and buildings	80,000	1,00,000
Outstanding expenses	5,000	6,000	Furniture	25,000	20,000
	2,05,000	**2,40,000**		**2,05,000**	**2,40,000**

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8. A Corporation Ltd., has been prepared the following budget estimates for the year 2019-20: sales units 15,000; fixed expenses Rs.34,000; sales Rs.1,50,000; variable cost Rs.6. per unit, you are required to prepare BEP both value and volume and margin of safety. [10]

OR

9. What is BEP analysis? Explain its assumptions and applications. [10]

10. A project will cost Rs 50,000 today. It is expected to generate cash flows of Rs 30,000, Rs 25,000 and Rs 15,000 each year through year 1 to 3. The discount rate is 18 percent. Calculate the project's NPV. [10]

OR

11. Define Capital Budgeting? Explain Discounting Cash Flow Techniques? [10]

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