

**Code: 9FHS103****MCA I Semester Supplementary Examinations May/June 2019****ACCOUNTING & FINANCIAL MANAGEMENT**

(For 2009, 2010, 2011, 2012 (LC), 2013, 2014, 2015 &amp; 2016 admitted batches only)

Time: 3 hours

Max. Marks: 60

Answer any FIVE questions  
All questions carry equal marks

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- 1 Discuss about the following:
  - (a) Business entity concept.
  - (b) Money measurement concept.
  - (c) Going concern concept.
- 2 How do you prepare balance sheet? Explain with numerical example.
- 3
  - (a) What are the functions of Financial Manager? Explain briefly.
  - (b) Explain Financial Leverage and Operating Leverage.
- 4 What is capitalization? Explain the differences between over capitalization and under capitalization.
- 5 How ratio analysis does is useful in analyzing the financial statements.
- 6 Explain the concept of 'Working capital flow'. Give examples of transactions that affect working capital and that do not affect working capital.
- 7 From the following data, calculate contribution, P/V ratio and break-even point.

|                   |            |
|-------------------|------------|
| Sales Rs.         | = 3,00,000 |
| Variable cost Rs. | = 1,20,000 |
| Fixed cost        | = 80,000   |
- 8 Explain the merits and demerits of the time-adjusted methods of evaluating the investment projects.

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