

**Code: 9FHS103****MCA I Semester Supplementary Examinations May 2016****ACCOUNTING & FINANCIAL MANAGEMENT**

(For students admitted in 2010, 2011, 2012, 2013, 2014 &amp; 2015 only)

Time: 3 hours

Max. Marks: 60

Answer any FIVE questions  
All questions carry equal marks

\*\*\*\*\*

- 1 (a) Explain concepts and conventions of accounting.  
(b) What is the importance of accounting in present scenario?
- 2 (a) Explain the specimen of Journal with suitable examples.  
(b) What is Trial Balance and its importance?  
(c) Give suitable examples of profit and loss account.
- 3 (a) What are the functions of Financial Manager? Explain briefly.  
(b) Explain Financial Leverage and Operating Leverage.
- 4 (a) Explain the concept of over and under capitalization.  
(b) Explain cost of equity and cost of debt.
- 5 (a) Explain liquidity ratios and profitability ratios.  
(b) Calculate turn over ratios from the following:  
A company has sold goods worth Rs. 10,00,000 which includes Rs. 6,00,000 credit sales. The opening and closing debtors for the year are Rs. 60,000 and Rs. 75,000. Determine debtors turnover ratio and debtors collection period.
- 6 (a) Explain the changes of working capital statement with suitable examples.  
(b) Explain statement of source and application of funds.
- 7 What is cost volume profit analysis? Explain with suitable examples.
- 8 (a) What are the different types of capital? Explain working capital requirements.  
(b) Explain discounting technique of capital budgeting.

\*\*\*\*\*