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Code No: E5104**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY HYDERABAD****MBA - I Semester Examinations, February 2011****FINANCIAL ACCOUNTING AND ANALYSIS****Time: 3hours****Max. Marks: 60****Answer any five questions****All questions carry equal marks**

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1. Define accounting. State its functions. How does it differ from book keeping?
2. What do you mean by a trial balance? Discuss the main objectives and methods of preparing a trial balance.
3. Briefly explain the need for pricing of material issues.
4. Explain the terms: Ex –interest and cum interest in connection with the purchase & sale of debentures. Give suitable examples.
5. Explain the procedure for preparing a fund flow statement.
6. What is window dressing? Problems under window dressing?
7. Explain the special features of common size statement.
8. From the following particulars draw up the balance sheet of the company:

Current ratio	2.5
Net working capital	Rs 30000
Stock turnover ratio (cost of sales/ closing stock)	6 times
Gross profit ratio	20%
Fixed asset turnover ratio	2 times
Debtors	2months
Fixed asset to share holders net worth	0.8
Reserve and surplus to capital	0.5
Long term loans	Rs 15000

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