

MCA (Revised)
Term-End Examination
June, 2018

05355

**MCS-035 : ACCOUNTANCY AND FINANCIAL
MANAGEMENT**

Time : 3 hours

Maximum Marks : 100
(Weightage : 75%)

Note : *Question no. 1 is compulsory and carries 40 marks. Attempt any **three** questions from the remaining questions which carry 20 marks each.*

1. (a) Define Financial Management. Explain its functions and scope. 20
- (b) What is Capital Budgeting ? Explain its importance from the point of view of an industrial concern. 20

2. What do you mean by Financial Accounting and Management Accounting ? Distinguish between Management Accounting and Financial Accounting. 5+5+10

3. Calculate (a) Current Ratio, (b) Liquidity Ratio, (c) Debt-Equity Ratio, and (d) Proprietary Ratio from the following Balance Sheet : 4×5=20

Balance Sheet

Liabilities	₹	Assets	₹
Paid up Capital	1,00,000	Fixed Assets (Less : Dep.)	2,19,810
Reserves and Surplus	84,500	Stock	49,460
Debentures	1,00,000	Debtors	11,710
Bills Payable	6,500	Cash at Bank	26,020
Creditors	16,000		
Total	3,07,000	Total	3,07,000

4. Explain the concept of Working Capital. What are the constituents of working capital of a company? State the difference between Fixed and Variable working capitals. 20
5. Explain any *four* of the following : 4×5=20
- (a) Human Resource Accounting
 - (b) Estimated and Contingent Liabilities
 - (c) Profitability Ratios
 - (d) Accounting Rate of Return (ARR)
 - (e) Commercial Papers (CP)
 - (f) Economic Order Quantity (EOQ)