

Register No.: ..... Name: .....

**SAINTGITS COLLEGE OF ENGINEERING (AUTONOMOUS)**

(AFFILIATED TO APJ ABDUL KALAM TECHNOLOGICAL UNIVERSITY, THIRUVANANTHAPURAM)

**THIRD SEMESTER INTEGRATED MCA DEGREE EXAMINATION (S), FEBRUARY 2024  
(2020 SCHEME)****Course Code: 20IMCAT207****Course Name: Accounting and Financial Management****Max. Marks: 60****Duration: 3 Hours****PART A*****(Answer all questions. Each question carries 3 marks)***

1. What is financial management
2. Explain profit maximization.
3. What is flow of funds
4. What is liquidity ratios
5. Explain the various elements of cash
6. What is operating activities? Give two examples
7. What is cost accounting?
8. What is angle of incidence
9. What is money market mutual funds?
10. What is secondary market?

**PART B*****(Answer one full question from each module, each question carries 6 marks)*****MODULE I**

11. a) What are the two basic aspects of Financial Management (3)  
b) What are the three main considerations in procurement of funds (3)

**OR**

12. Explain the relationship between investment decision, financing decision and dividend decisions (6)

**MODULE II**

13. a) How debt service coverage ratio is calculated? what is its significance (3)  
b) Explain briefly the limitations of financial ratios (3)

**OR**

14. From the following details prepare statement of changes in working capital (6)

<b>Balance Sheet</b>					
<b>Liabilities</b>	<b>2021</b>	<b>2022</b>	<b>Assets</b>	<b>2021</b>	<b>2022</b>
Share Capital	5,00,000	6,00,000	Fixed Assets	6,30,000	6,60,000
Reserves	1,50,000	1,80,000	Stock	2,40,000	3,70,000
P&L A/c	40,000	65,000	Book debts	2,50,000	2,30,000
Debentures	3,00,000	2,50,000	Cash in Hand	80,000	65,000
Creditors	1,70,000	1,60,000	Preliminary Exp	20,000	15,000
Provision for tax	60,000	80,000			
	<b>12,20,000</b>	<b>13,35,000</b>		<b>12,20,000</b>	<b>13,40,000</b>

**MODULE III**

15. Difference between cash flow statement and fund flow statement (6)

**OR**

16. Explain the classifications of cash flow activities? (6)

**MODULE IV**

17. a) Explain CVP Analysis and Discuss the assumptions of CVP analysis (3)  
b) Limitations of marginal costing (3)

**OR**

18. Differentiate between cost control and cost reduction (6)

**MODULE V**

19. Explain the various financial institutions in India (6)

**OR**

20. a) What is new issue market? What are the functions of New issue market? (3)  
b) What is money market and what are the divisions of money market (3)

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