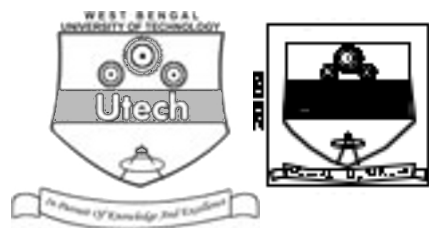


FINANCIAL MANAGEMENT AND ACCOUNTS (SEMESTER - 8)

CS/B.TECH (EEE)/SEM-8/EEE-801/09



1.
Signature of Invigilator

2.
Signature of the Officer-in-Charge

Reg. No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Roll No. of the
Candidate

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

CS/B.TECH (EEE)/SEM-8/EEE-801/09
ENGINEERING & MANAGEMENT EXAMINATIONS, APRIL – 2009
FINANCIAL MANAGEMENT AND ACCOUNTS (SEMESTER - 8)

Time : 3 Hours]

[Full Marks : 70

INSTRUCTIONS TO THE CANDIDATES :

- This Booklet is a Question-cum-Answer Booklet. The Booklet consists of **32 pages**. The questions of this concerned subject commence from Page No. 3.
- In **Group – A**, Questions are of Multiple Choice type. You have to write the correct choice in the box provided marked 'Answer Sheet'.
 - For **Groups – B & C** you have to answer the questions in the space provided marked 'Answer Sheet'. Questions of **Group – B** are Short answer type. Questions of **Group – C** are Long answer type. Write on both sides of the paper.
- Fill in your Roll No. in the box** provided as in your Admit Card before answering the questions.
- Read the instructions given inside carefully before answering.
- You should not forget to write the corresponding question numbers while answering.
- Do not write your name or put any special mark in the booklet that may disclose your identity, which will render you liable to disqualification. Any candidate found copying will be subject to Disciplinary Action under the relevant rules.
- Use of Mobile Phone and Programmable Calculator is totally prohibited in the examination hall.**
- You should return the booklet to the invigilator at the end of the examination and should not take any page of this booklet with you outside the examination hall, **which will lead to disqualification**.
- Rough work, if necessary is to be done in this booklet only and cross it through.

No additional sheets are to be used and no loose paper will be provided

FOR OFFICE USE / EVALUATION ONLY

Marks Obtained

	Group – A								Group – B				Group – C				Total Marks	Examiner's Signature
Question Number																		
Marks Obtained																		

.....
Head-Examiner / Co-Ordinator / Scrutineer

8851 (25/04)



DO NOT WRITE ON THIS PAGE



ENGINEERING & MANAGEMENT EXAMINATIONS, APRIL – 2009
FINANCIAL MANAGEMENT AND ACCOUNTS
SEMESTER – 8



Time : 3 Hours]

[Full Marks : 70

GROUP – A

(Multiple Choice Type Questions)

1. Choose the correct alternatives for any *ten* of the following : 10 × 1 = 10

i) Closing stock features in the

- a) balance sheet
- b) profit and loss account
- c) both in balance sheet and profit and loss account
- d) cash flow statement.

ii) Which of the following is *not* a fixed asset ?

- a) Land and building
- b) Plant and machinery
- c) Bank
- d) Furniture.

iii) If per unit cost of manufacturing of a certain product is Rs. 34.50 per piece, when 50 products are manufactured and it remains the same when 100 units are manufacture, the cost component is known as

- a) fixed cost
- b) variable cost
- c) sunk cost
- d) constant cost
- e) concurrent cost.

iv) Identify the *intangible asset* from the following assets :

- a) Cash
- b) Bank overdraft
- c) Copyright
- d) Accounts receivables.



- v) Depreciation is

 - an expense
 - an asset
 - a loss
 - sundry liability.

vi) Which of the following is known as “deferred revenue expenditure” ?

 - Outstanding salary
 - Closing stock
 - Prepaid advertising
 - Purchase of trading goods.

vii) Cash account is a

 - suspense account
 - nominal account
 - real account
 - personal account.

viii) Contribution means

 - profit from the sale of single unit
 - cost less taxes and variable cost
 - sales less variable cost
 - selling price minus variable cost.

ix) Working capital means

 - Capital – Long term loan
 - Current assets – Current liabilities
 - Current assets + Liquid assets
 - Capital + Liabilities – Assets.

x) Suspense account is a

 - flimsy account
 - real account
 - nominal account
 - personal account.

xi) Identify from the following, the one which is *not* a method of depreciation :

 - LIFO
 - Straightline method
 - Diminishing balance method
 - Sum-of-the-years digit method.



xii) Dividend may be paid out of

- a) profit
- b) sale of assets
- c) recovery of assets
- d) foreign exchange (British Pound, Euro and Dollar only).



GROUP – B

(Short Answer Type Questions)

Answer any *three* of the following questions.

3 × 5 = 15

2. Differentiate between 'debit' and 'credit'.
3. State the nature of errors *not* detected by Trial Balance.
4. State briefly the importance of valuation of stock.
5. Elucidate the importance of disclosing the cash flow statement.
6. Differentiate between absorption costing and marginal costing.

GROUP – C

(Long Answer Type Questions)

Answer any *three* of the following questions.

3 × 15 = 45

7. Write notes on the following :

5 × 3

- a) Liquidity ratio
- b) Debt-equity ratio
- c) Return on net worth
- d) Cash flow
- e) Dividend.



8. State the importance of the triple-column cash book. How many accounts get featured in this type of cash book ? Why is the bank reconciliation statement drawn ? Write with examples.



6 + 2 + 7

9. Why are the companies give so much importance on working capital management ? State the important methods of working capital management in a heavy engineering company.

5 + 10

10. a) Differentiate between balance of trade and balance of payment.
b) What do you mean by budgetary control ? State the importance of budgeting in computer software export firm.

11. Gross profit ratio	25%
Net profit to sales	20%
Stock turnover ratio	10
Net profit/capital	1/5
Capital to total liabilities	1/2
Fixed asset/current asset	5/7
Fixed asset/capital	5/4
Fixed asset	Rs. 10,00,000
Closing stock	Rs. 1,00,000

You are required to recast the Balance Sheet of the company. Also comment on the performance of the company. If the company aims at 30% net profit rise, what should be the amount of capital may be raised by the company ? State your logic.

8 + 4 + 3

END