

**2022**

***Time - 3 hours***

***Full Marks - 60***

*Answer all groups as per instructions.  
Figures in the right hand margin indicate marks.  
Candidates are required to answer  
in their own words as far as practicable.*

**GROUP – A**

1. Answer all questions and fill in the blanks as required. [1 × 8]
- (a) Which is the latest version of Tally software ?
- (b) Total number of pre-defined ledgers in Tally Prime are \_\_\_\_\_.
- (c) F<sub>6</sub> is the short-cut key for \_\_\_\_\_ voucher.
- (d) Number of digits in a PAN card is \_\_\_\_\_.
- (e) DSC stands for \_\_\_\_\_.
- (f) Payment of LIC premium can be claimed as deduction under u/s \_\_\_\_\_.

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(g) Table is a \_\_\_\_\_ that is used to define and store data.

(h) DBMS is a software. (True / False)

**GROUP – B**

2. Explain any eight of the following within two to three sentences each. [1½ × 8

(a) Stock group

(b) TAN

(c) Purchase order processing

(d) Debit Note

(e) Database

(f) Payment voucher

(g) Payroll Reports

(h) Due date for filing of ITR

(i) Back of data

(j) GTI

GROUP – C

3. Answer any eight questions within 75 words each. [2 × 8]
- (a) What are the limitations of computerised accounting ?
  - (b) Write the benefits of queries in MS-Access.
  - (c) Write the steps for purchase voucher.
  - (d) Define the process of deletion of company in Tally Prime.
  - (e) What is Stock Journal ?
  - (f) What is Contra voucher ?
  - (g) Write the steps to active cheque printing.
  - (h) What is Attendance voucher ?
  - (i) Write the benefits of Query.
  - (j) Write a short note on EVC.

GROUP – D

*Answer **any four** questions in 500 words each.*

- 4. Define Tally Prime. Discuss the advantages and disadvantages of Tally Prime. [6]
- 5. What do you mean by vouchers ? Discuss at least six types of vouchers. [6]

6. Explain all the steps for the implementation of Bank Reconciliation statements in Tally Prime. [6]
7. Define Payroll. Discuss the features of Payroll in Tally Prime. [6]
8. Define DBMS. Discuss the components of DBMS. [6]
9. What is MS-Access ? Discuss its features and advantages. [6]
10. What is e-filing of tax return ? Discuss the methods of e-filing of tax return. [6]

**2022**

**Time - 3 hours**

**Full Marks - 80**

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**GROUP – A**

1. Fill in the blanks (all). [1 × 12]
- (a) \_\_\_\_\_ Finance deals the company form of organisation.
- (b) Profit maximization ignores \_\_\_\_\_ .
- (c) Simple interest (SI) =  $P_0(1)$  \_\_\_\_\_ .
- (d)  $PV = FVn ( \text{_____} )n$ .
- (e) Trade credit is a \_\_\_\_\_ source of short term finance.
- (f) \_\_\_\_\_ is a source of long term finance.
- (g) Shares are \_\_\_\_\_ types.
- (h) Internal Rate of Return is called as \_\_\_\_\_ method.

- (i) In India, Account Recoverables are known as \_\_\_\_\_.
- (j) Cost of equity ( $K_e$ ) =  $\frac{D}{\text{-----}}$  + g.
- (k) Contribution is equal to Sales - \_\_\_\_\_ cost.
- (l) Gross working capital equals to total \_\_\_\_\_.

**GROUP - B**

2. Answer any eight of the following questions within two to three sentences each. [2 × 8

- (a) What is Profit Maximisation ?
- (b) What is Annuity ?
- (c) What is Compound Interest ?
- (d) What is Factoring ?
- (e) What is Debenture ?
- (f) What is Retained Earning ?
- (g) What is Capital Budgeting ?
- (h) What is NPV ?
- (i) What is Scrap Dividend ?
- (j) What is negative working capital ?

**GROUP – C**

3. Answer any eight questions within 75 words each. [3 × 8

- (a) What are the objectives of Financial Management ?
- (b) What are different types of preference shares ?
- (c) What are different forms of Bank finance ?
- (d) What are different sources of short-term finance ?
- (e) What is term loan ? Discuss features of term loan.
- (f) How do you calculate cash flow after tax ?
- (g) What is leverage ? What are different types of leverage ?
- (h) Explain the implication of Walter model ?
- (i) Give a note on different types of working capital.
- (j) How is cost of debt calculated ?

**GROUP – D**

*Answer any four questions in 500 words each.*

- 4. 'What do you mean by Financial Management ? Discuss the functions of Financial Management. [7
- 5. Mr. X invested ₹ 40,000 today for a period of 5 years. Calculate the future value if his required rate of return is 10 percent. [7

6. What are different sources of long term finance ? Discuss. [7]
7. A project cost ₹ 20 lakh and yields annualy profit of ₹ 3,00,000 after depreciation 12% but before tax at 50%. Calculate payback period and suggest whether it should be accepted or rejected based on 6 years standard payback period. [7]
8. A company issued 10% preference shares of ₹ 100 each at a discount of 5%. It involves floatation cost of ₹ 41.
- (a) Compute cost of equity capital. [3½]
- (b) Calculate cost of preference ( $K_p$ ) with 8% dividend tax. [3½]
9. Define capital structure. Discuss the factors which should be considered while determining capital structure. [7]
10. What is Receivable Management ? Discuss the benefits of Receivable Management and cost of Receivable Management. [7]



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**GROUP – A**

1. Answer all questions and fill in the blanks as required. [1 × 12]
- (a) Money market deals in \_\_\_\_\_ term funds.
- (b) The first development bank is \_\_\_\_\_ .
- (c) Hire purchase refers to purchase on an \_\_\_\_\_ plan.
- (d) Commercial papers are always issued at a \_\_\_\_\_ .
- (e) \_\_\_\_\_ is the principal function of the Reserve Bank of India.
- (f) e-banking is basically \_\_\_\_\_ based.
- (g) RBI was nationalised in \_\_\_\_\_ .
- (h) IFCI stands for \_\_\_\_\_ .

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- (i) NPA stands for \_\_\_\_\_ .
- (j) Stock broker means a member of a \_\_\_\_\_ .
- (k) CRISIL stands for \_\_\_\_\_ .
- (l) Which lease contract is usually non-cancellable ?

**GROUP – B**

2. Answer any eight of the following questions within two to three sentences each. [2 × 8

- (a) Define e-commerce.
- (b) What is Money Market ?
- (c) What is Credit Card ?
- (d) What is meant by Chit fund ?
- (e) What is speculation ?
- (f) What do you mean by forfeiting ?
- (g) What is primary market ?
- (h) What is Bank Rate ?
- (i) Define the term 'secured plan'.
- (j) What is universal bank ?

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GROUP – C

3. Answer any eight questions within 75 words each. [3 × 8]
- (a) Discuss the advantages of Universal Banking.
  - (b) Write a short note on credit policy of the Reserve Bank of India.
  - (c) What is Capital Market ?
  - (d) What do you mean by call-money market ?
  - (e) Distinguish between lease financing and hire purchase.
  - (f) Discuss various types of stock brokers.
  - (g) What are the services offered by NBFs ?
  - (h) Write the objectives of open market operation.
  - (i) Explain the problems of venture capital.
  - (j) What are the advantages of commercial papers ?

GROUP – D

Answer **any four** questions in 500 words each.

- 4. Explain development financial institution. Discuss its features. [7]
- 5. What do you mean by financial innovation ? Discuss the latest financial innovations in Indian financial system. [7]

P.T.O.

6. What do you mean by LIC ? Discuss the objectives and functions of LIC. [7]
7. Define Mutual Fund. Describe different types of mutual funds in India. [7]
8. What do you mean by Financial services ? Discuss in detail financial services provided by various institutions in India. [7]
9. Write short notes on within 250 words each. [3½ × 2]
  - (a) Credit Rating
  - (b) Factoring
10. Define Financial Asset. Briefly explain different types of financial assets. [7]

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**GROUP – A**

1. Fill in the blanks (all). [1 × 12]
- (a) Trade receivables include \_\_\_\_\_ .
- (b) In common size Income Statement \_\_\_\_\_ is assumed to be equal to 100.
- (c) Inter-firm Analysis is also known as \_\_\_\_\_ Analysis.
- (d) Activity Ratio is also known as \_\_\_\_\_ ratio.
- (e) Rule of thumb for absolute liquidity ratio is \_\_\_\_\_ .
- (f) \_\_\_\_\_ ratios exhibit the profitability of the enterprise.
- (g) Bivariate Analysis means the analysis of \_\_\_\_\_ data.

- (h) \_\_\_\_\_ quantitative Analysis is carried out using a single variable.
- (i) A Multivariate Analysis is based on \_\_\_\_\_ variables within a financial model.
- (j) Cash Flow statements are inflows and outflows of cash and \_\_\_\_\_.
- (k) Cash flow statements are based on \_\_\_\_\_ basis of Accounting.
- (l) \_\_\_\_\_ reports are to be presented according to the requirements of a particular law or rule.

**GROUP – B**

2. Answer any eight of the following questions within two to three sentences each. [2 × 8

- (a) What is Financial Statement ?
- (b) What is Owner's Equity ?
- (c) What is Comparative Statement ?
- (d) What is Intra-firm Analysis ?
- (e) What is Debt-Equity Ratio ?
- (f) What is Stock-Turnover Ratio ?

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- (g) What is Multi Variety Analysis ?
- (h) What is Regression Analysis ?
- (i) What is Cash Flow statement ?
- (j) What is Corporate Reporting ?

**GROUP – C**

3. Answer any eight questions within 75 words each. [3 × 8]

- (a) What are the objectives of Financial Statement ?
- (b) What are the techniques used in Financial Statement Analysis ?
- (c) What are the uses of Financial Statement Analysis ?
- (d) State the limitations of Financial Statement Analysis.
- (e) Explain Solvency ratios.
- (f) What are Activity Ratios ?
- (g) What is Altman's Z test ?
- (h) What is scatter plot ?
- (i) Distinguish between Cash flow statement and Cash budget.
- (j) What is Segment Reporting ?

P.T.O.

GROUP – D

Answer **any four** questions in 500 words each.

4. Who are the users of Financial Statement ? Explain how Financial Statements are useful them. [7]
5. Discuss the importances and limitations of Financial Statement Analysis. [7]
6. From the following information, prepare the Balance Sheet of ABC Ltd. [7]

Owner's equity	₹ 2,00,000
Inventory turnover ratio	8 times
Total asset to turnover ratio	2 times
Current debt to total debt	0.40
Total debt to owner's equity	0.60
Fixed assets to owner's equity	0.60

7. Explain different types of multi-variety techniques of statistical analysis. [7]
8. Define Statutory Report. Discuss different statutory reports prepared by Indian corporate. [7]
9. Discuss the importance of Integrated Reporting. [7]



10. Calculate cash from operating activities from the following : [7

	₹
Net loss after Adjustment	1,00,000
Depreciation	30,000
Preliminary expenses written off	7,000
Goodwill written off	10,000
Provision for doubtful debts	5,000
Commission accrued	14,000
Dividend received	24,000
Outstanding wages	9,000