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MCS-225

**MASTER OF COMPUTER
APPLICATIONS (MCA-NEW)**

Term-End Examination

June, 2025

**MCS-225 : ACCOUNTANCY AND FINANCIAL
MANAGEMENT**

Time : 3 Hours

Maximum Marks : 100

Note : (i) Attempt any **five** questions.

(ii) All questions carry equal marks.

1. Examine the importance of the following in the changing business environment : $4 \times 5 = 20$
 - (a) Inflation Accounting
 - (b) Social Responsibility Accounting
 - (c) Human Resource Accounting
 - (d) Forensic Accounting

2. Define Financial Statements Analysis. Explain in what ways such an analysis benefit managerial personnel, creditors, government and their agencies and owners. 20
3. What do you mean by 'Liquidity ratios' and 'Profitability ratios' ? How are these ratios calculated ? 20
4. What is Funds Flow Statement ? How is it prepared ? Examine its managerial uses. 20
5. Discuss the nature and scope of financial management. Examine the role of finance function in an organization. 20
6. Discuss the nature and elements of capital budgeting. Explain the major drawbacks of various capital budgeting techniques. 20
7. "The excess of current assets over current liabilities is the net current assets or working capital." Elucidate the statement with suitable examples. Also explain the factors that determine working capital needs of a firm. 20

[3]

8. How does credit policy of a firm influence the following variables on the net profit of the firm ? 4×5=20

- (a) Credit Standards
- (b) Credit Period
- (c) Cash Discount
- (d) Collection Effort

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