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MCS-225

**MASTER OF COMPUTER
APPLICATIONS (MCA-NEW)
Term-End Examination
June, 2026**

**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. Discuss the reasons for holding inventory ?

Explain the traditional techniques of
inventory control. 20

2. Explain the cash management cycle, and discuss the Boumol's model for determining optimum cash balance. 20
3. Explain various credit policy variable for determining the profit. 20
4. What are Solvency Ratios ? Explain any *two* Solvency Ratio with suitable examples. 20
5. Explain the operating cycle concept of Working Capital. Discuss the various factors that influence the requirements of working capital. 20
6. What is an 'Annual Report' ? Discuss the usefulness of information in annual report to the internal and external users. 20

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7. What is a Balance Sheet ? Discuss the various terms, which are considered while preparing the Balance Sheet. 20
8. Explain the following concepts of accounting : 4×5=20
- (i) Dual Aspect (Duality) concept
 - (ii) Matching Concept
 - (iii) Concept of Conservatism
 - (iv) Consistency Concept

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