No. of Printed Pages : 2 **MER–008**

MASTER OF ARTS (ENTREPRENEURSHIP) (MAER)

Term-End Examination

June, 2026

MER-008 : FINANCE AND ACCOUNTING

Time : 3 Hours *Maximum Marks : 100*

Note : *Attempt any* ***five*** *questions. All questions carry equal marks.*

1. What is the scope of accounting information ? Describe the purpose of accounting information. 20

2. Differentiate between the following : 20

   (a) Straight line method and written down value method of providing depreciation.

   (b) Operating profit and net profit.

3. How will you prepare a Cash Flow Statement ? Explain its purpose with examples. 20

4. Describe the scope of financial management. What are the important decisions of finance functions ? Explain their importance and relevance in Finance Management. 20

5. How a Finance Manager controls the need of increased working capital on account of inflationary pressure ? Discuss some real life examples you might have come across. 20

6. Describe the amendment procedure of working capital with examples. 20

7. Define the term 'Budgeting.' Describe the different types of budgets that the management of a company concern would normally prepare. 20

8. Write short notes on any *four* of the following : 5×4=20

   (a) Internal Auditor

   (b) Net Present Value Method

   (c) Accounting Standards

   (d) Fund Flow Statement

   (e) Accrual Principle

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