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**P.G.D.F.S. (Semester-I) EXAMINATION, 2016**  
**FINANCIAL AND COST ACCOUNTING**  
**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :—** (i) Answer any *five* questions.

(ii) *All* questions carry equal marks.

1. Explain any *five* basic concepts in Financial Accounting. (GAAP)
2. “The emphasis of financial accounting is different from that of Cost Accounting.” Comment.
3. What is Marginal Costing? What are its assumptions and applications ?
4. Define standard cost and standard costing. Write the advantages and disadvantages of standard costing.
5. From the following balances extracted from the books of M/s. Kolkata Knight Riders prepare Trading and Profit & Loss Account for the year ended 31.03.2011 and a balance sheet as on that date :

	Rs.
Sales	2,58,600
Plant & Machinery	1,50,000
Furniture	18,000
Cash	2,300
Drawings	6,000

P.T.O.

Purchases less returns	1,49,000
Wages	45,000
Loan from Mr. Delhi Daredevils	3,50,000
Capital	60,000
Sundry debtors	42,700
Reserve for bad debts (1.4.2010)	2,800
Rent & taxes	1,000
Salaries	8,000
General expenses	900
Discount allowed	500
Sundry Creditors	20,000
Stock on 1.04.2010	2,10,000
Sales returns	2,000
Cost of lease on 1.01.2010	56,000

Adjustments :

- (a) The closing stock was Rs. 20,000 (Market Value Rs. 15,000)
  - (b) Write off 10% depreciation on plant and 5% on furniture.
  - (c) Write off bad debts Rs. 1,000 and maintain reserve for bad debts at 5% on debtors.
  - (d) Write off Rs. 6,000 in the current year from the cost of lease.
- 6.** “Trial Balance is not the conclusive proof of accuracy.” Comment.
- 7.** Write short notes on any *two* :
- (a) Break-even point.
  - (b) Materiality and Accrual Concept.
  - (c) Subsidiary books.
  - (d) Types of accounts and rules of double entry.
  - (e) Cost reduction and cost control.

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**P.G.D.F.S. (Semester-I) EXAMINATION, 2016**

**104 : FINANCIAL MANAGEMENT, MATHS AND FINANCE**

**(Quantitative Methods)**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :—** (i) Q. No. 1 is compulsory.

(ii) Attempt any *two* from section-I and section-II each.

(iii) Figures to the right indicate full marks.

(iv) Use of simple calculator is allowed.

1. What is financial statement analysis ? Discuss various types of financial statement analysis. [10]

**SECTION-I**

2. Distinguish between Financial Planning and Financial Budgeting. Describe various steps involved in Financial Planning of an organization. [15]

3. Write short notes on (any *three*) : [15]

- (a) Cash Flow statement  
(b) Working Capital  
(c) Capital asset pricing model  
(d) Discounting  
(e) Receivable management.

P.T.O.

4. The board of directors of Krishna Private limited request you to prepare a statement showing the working capital requirements for a level of activity of 30,000 units of output for the year. The cost structure for the company's product for the above mentioned activity level is given below : [15]

	<b>Cost per Unit (Rs.)</b>
Raw material	20
Direct Labour	5
Overheads	15
Total	40
Profit	10
Selling price	50

- (a) Past experience indicates that raw materials are held in stock, on an average for 2 months.
- (b) Work in progress (100% complete in regard to materials and 50% for labour and overheads) will be half a month's production.
- (c) Finished goods are in stock on an average for 1 month.
- (d) Credit allowed to suppliers : 1 month.
- (e) Credit allowed to debtors : 2 months
- (f) A minimum cash balance of Rs. 25,000 is expected to be maintained.
- Prepare a statement of working capital requirements.

## SECTION-II

5. (a) What is capital budgeting ? Explain its needs and importance. [7]

- (b) The machine cost Rs. 1,00,000 and has scrap value of Rs. 10,000 after 5 years. The net profit before depreciation and taxes for the five years period are to be projected that Rs. 20,000, Rs. 24,000, Rs. 30,000, Rs. 26,000 and Rs. 22,000. Taxes are 50%. Calculate pay-back period and accounting rate of return. [8]
- 6.** (a) Explain CVP Analysis. [5]
- (b) ABC Ltd. produces component 'X' and sells it at Rs. 10 each. The variable cost is Rs. 6 each and Total Fixed Cost of the concern is Rs. 40,000 per annum.
- Calculate the following :
- (i) Break-even Point
- (ii) Margin of Safety at Sale of Rs. 1,50,000
- (iii) Increase in selling price, if break-even point is reduced to 8,000 units. [10]
- 7.** (a) What is leverage ? Mention different types of leverage. [6]
- (b) Kumar company has sales of Rs. 25,00,000. Variable cost of Rs. 12,50,000 and fixed cost of Rs. 50,000 and debt of Rs. 12,50,000 at 8% rate of interest. Calculate operating leverage, financial leverage and combined leverage. [9]

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**P.G.D.F.S. (Semester-I) EXAMINATION, 2016**  
**FINANCIAL SERVICES-I**  
**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :—** (i) Answer any *five* questions.

(ii) All questions carry equal marks.

1. Define merchant banking ? Explain in detail the functions of merchant banking.
2. Describe the broad framework of rating process adopted by the credit rating agency to establish opinion about the credentiality of any organisation.
3. What do you mean by mutual fund ? Explain various types of mutual funds.
4. Describe the concept of factoring and its process. Explain features of factoring.
5. What is consumer finance ? Explain the need and scope of consumer finance in India.
6. Define the term leasing. Explain the role played by different players in the lease market in India.
7. Write short notes on (any *two*) :
  - (a) Hire purchase and Installment system
  - (b) Securitization
  - (c) Commercial paper
  - (d) Central Depository Services (India) Limited
  - (e) Credit card.

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**P.G.D.F.S. (Semester-I) EXAMINATION, 2016**  
**FINANCIAL INSTITUTIONS**  
**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :—** (i) Answer any *five* questions.  
(ii) *All* questions carry equal marks.

1. (a) Distinguish between Development Banking and Commercial Banking.  
(b) Explain the role of Development Banking in Indian economy.
2. Discuss in detail the objectives, operations and financing schemes of NABARD 'or' SIDBI.
3. What factors are considered for financing decision in project appraisal by Financial Institutions ?
4. How is the marketing strategy formulated to ensure an effective functioning of Development Banking ?
5. "Priority Sector lending to Agriculture, Small Scale Industry and Export etc. have contributed substantially to the growth of Indian economy." Explain.
6. Explain the major recommendations of Narsimhan Committee.
7. Write short notes on any *two* of the following :
  - (a) Product Mix of Development Banks
  - (b) EXIM Bank
  - (c) Role of RBI
  - (d) Guidelines for operations of Foreign Banks in India.

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**P.G.D.F.S. (Semester-II) EXAMINATION, 2016**  
**202 : FINANCIAL SERVICES-II**  
**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :—** (i) Attempt any *five* questions.  
(ii) *All* questions carry equal marks.

1. Why are investments important for an investor ? Discuss various features of an investment programme with suitable examples. [14]
2. What is random walk theory ? Illustrate in detail. [14]
3. Define the concept of return and risk with suitable examples. How does risk and return analysis help an investor in making decisions ? [14]
4. Calculate the expected return and variance of a portfolio comprising two securities, assuming that the portfolio weights are 0.75 for security 1 and 0.25 for security 2. The expected return for security 1 is 18% and its standard deviation is 12%, while the expected return and standard deviation for security 2 are 22% and 20% respectively. The correlation between the securities is 0.6. [14]
5. Differentiate between fundamental and technical analysis with suitable examples. [14]
6. “CAPM postulates the nature of the relationship between the expected return and the systematic risk of a security.” Explain. [14]
7. State and explain the general guidelines for equity investment. [14]

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**P.G.D.F.S. (Semester-II) EXAMINATION, 2016**  
**INTERNATIONAL FINANCE**  
**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :—** (i) Attempt any *five* questions.  
(ii) All questions carry equal marks.

1. Define foreign exchange dealer. Discuss role of Foreign Exchange dealer in International Trade.
2. Explain the following in detail :
  - (a) Fixed Exchange Rate
  - (b) Fluctuating Exchange Rate.
3. State objectives and important provisions of FEMA, 1999. Also explain how FEMA, 1999 is better than FERA, 1973 ?
4. Write short notes on (any *two*) :
  - (a) International Liquidity
  - (b) WTO
  - (c) Futures and Options.
5. Compare and contrast between GATT and WTO.
6. Explain in detail short and long exchange trading positions.
7. (a) What is meaning and importance of high or low sovereign debt rating ?  
(b) Differentiate between ADR and GDR.
8. What is IFC ? State various activities of IFC.

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**P.G.D.F.S. (II Semester) EXAMINATION, 2016**  
**204 : COMPANY LAW, FEMA AND SEBI**  
**(2008 PATTERN)**

**Time : Three Hours****Maximum Marks : 70**

- N.B. :—** (i) Attempt any *five* questions.  
(ii) Figures to the right indicate full marks.  
(iii) *All* questions carry equal marks.

1. Write short notes on : [14]
  - (a) Acquisitions of sales of immovable properties
  - (b) Promoter's contribution and lock in period.
2. Explain characteristics of a Company. Explain in detail the procedure for incorporation of a Limited Company. [14]
3. Explain what are the guidelines issued by SEBI regarding disclosure and investor protection with reference to pre-issue obligations? [14]
4. What are the Regulations concerning import and export as per FEMA. [14]
5. What are the provisions of the Companies Act, 1956, regarding appointment, qualification and disqualification of director ? [14]
6. Explain the functions and objectives of SEBI ? [14]
7. Explain provisions relating to appointment of Auditors under the Companies Act. How an Auditor of public sector enterprise is appointed ? [14]

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**P.G.D.F.S.(II Sem.) EXAMINATION, 2016**  
**205 : FINANCIAL MARKETS**  
**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :-** (i) Solve any *five* questions.

(ii) *All* questions carry equal marks.

1. What is money market ? How is RBI controlling and monitoring the growth of money market to present level ?
2. Discuss the role of LIC and UTI.
3. Explain lending policies of commercial banks in regards to the financing of long-term as well as short-term funds to industries.
4. Define financial system and discuss the important functions performed by it.
5. Merchant Bankers have a significant role to play in India. Elucidate.
6. How are Private Sector and Public Sector Housing Finance Companies beneficial to the consumers ?
7. Explain the role of various financial intermediaries.
8. Write Whort notes on (any two) :
  - (a) Derivatives trading
  - (b) Credit Cards
  - (c) SEBI.