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**MCS-225**

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

**Term-End Examination**

**June, 2023**

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

*Time : 3 Hours*

*Maximum Marks : 100*

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

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1. Explain the following accounting concepts :

5×4=20

(a) Business entity concept

(b) Dual aspect concept

(c) Accrual concept

(d) Matching concept

**P. T. O.**

2. Discuss the various items which are shown in the Balance Sheet. Why are adjustment entries required to be made at the time of preparing Final Accounts ? Explain any such *five* adjustment entries. 20
3. What is a cash flow statement ? Explain the process of construction of cash flow through Direct Method. 20
4. What is an 'Annual Report' ? Explain the disclosures made in annual report and discuss the usefulness of information in annual report to internal and external users. 20
5. What are the different types of investment decisions ? Discuss the stages in capital budgeting process and explain the importance of capital investment decisions. 20
6. Explain the operating cycle concept of working capital and discuss and factors influencing working capital requirements. 20

7. What do you understand by firm's credit policy ?  
Discuss its important dimensions and explain  
the effects of liberal versus stiff credit  
standards. 20
8. What are the reasons for holding inventory ?  
Explain the traditional techniques of inventory  
control. 20