

**24U252**

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Name : .....

Reg. No : .....

**SECOND SEMESTER UG DEGREE EXAMINATION, APRIL 2025**

(FYUGP)

**CC24UCOM2MN101 - ACCOUNTING AND FINANCE FOR ENTREPRENEURS**

(B.Com. - Minor Course)

(2024 Admission - Regular)

Time: 2.0 Hours

Maximum: 70 Marks

Credit: 4

**Part A** (Short answer questions)

Answer *all* questions. Each question carries 3 marks.

1. What do you mean by cost accounting? [Level:1] [CO1]
2. What is meant by Double entry system of accounting? [Level:1] [CO1]
3. What does cash flow management mean in accounting? [Level:1] [CO1]
4. Define Trial Balance [Level:1] [CO1]
5. What is Cash Flow Statement? [Level:1] [CO2]
6. How are projected Financial Statement are prepared? [Level:1] [CO2]
7. What do you mean by cost of debt? [Level:1] [CO3]
8. What is debt equity ratio? [Level:1] [CO3]
9. What is Financial Risk Management [Level:1] [CO4]
10. What is trade credit? [Level:1] [CO4]

**(Ceiling: 24 Marks)**

**Part B** (Paragraph questions/Problem)

Answer *all* questions. Each question carries 6 marks.

11. How does the Going Concern assumption affect financial statements? [Level:2] [CO1]
12. Explain the dual aspect concept with example. [Level:2] [CO1]
13. Explain how accounting helps in Financial reporting and Tax Preparation. [Level:2] [CO1]
14. Explain the nature of revenue. [Level:2] [CO2]
15. Compare Functional Budget , Operating budget and Financial Budget. [Level:4] [CO3]
16. Analyze the reasons for filing income tax return. [Level:4] [CO3]

17. What is venture capital? What are its advantages?

[Level:2] [CO4]

18. How to forecast sales and revenue?

[Level:2] [CO4]

**(Ceiling: 36 Marks)**

**Part C (Essay questions)**

Answer any ***one*** question. The question carries 10 marks.

19. Explain IncomeTax in India and Income tax slabs.

[Level:2] [CO3]

20. Discuss the important sources of finance available to entrepreneurs.

[Level:2] [CO4]

**(1 × 10 = 10 Marks)**

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