

25U248

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Name :

Reg. No :

SECOND SEMESTER UG DEGREE EXAMINATION, APRIL 2026

(FYUGP)

(Regular/Supplementary/Improvement)

CC24UCOM2MN101 - ACCOUNTING AND FINANCE FOR ENTREPRENEURS

(Commerce - Minor Course)

(2024 Admission onwards)

Time: 2.0 Hours

Maximum: 70 Marks

Credit: 4

Part A (Short answer questions)

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

1. Identify any two differences between financial and management accounting. [Level:1] [CO1]
2. Describe the term Book Keeping. [Level:2] [CO1]
3. What do you understand by Business entity concept? [Level:1] [CO1]
4. Define Trial Balance. [Level:1] [CO1]
5. What is Estimate Future Costs? [Level:1] [CO2]
6. What is Contingent liabilities? [Level:1] [CO2]
7. Define cash budget. [Level:1] [CO3]
8. What is debt equity ratio? [Level:1] [CO3]
9. What is crowdfunding? [Level:1] [CO4]
10. Define Entrepreneurial Finance. [Level:1] [CO4]

(Ceiling: 24 Marks)

Part B (Paragraph questions/Problem)

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

11. What is bookkeeping in accounting and explain Auditing and Cost Analysis? [Level:2] [CO1]
12. What are the disadvantages of cash basis of accounting? [Level:2] [CO1]
13. Define Accounting. What is budgeting in the context of accounting? [Level:2] [CO1]
14. Explain the nature of expenses. [Level:2] [CO2]

15. List out any four factors influencing the Cost of Debt. [Level:2] [CO3]
16. What are features of Income Tax in India? [Level:2] [CO3]
17. Explain the external factors of capital Structure. [Level:2] [CO4]
18. Explain is alternative financing. [Level:2] [CO4]

(Ceiling: 36 Marks)

Part C (Essay questions)

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

19. Explain the tax planning strategies for entrepreneurs. [Level:2] [CO3]
20. Define Capital Structure . What are the factors influencing the capital structure. [Level:2] [CO4]

(1 × 10 = 10 Marks)
