QP CODE: D2BCM2503	(Pages: 2)	Reg. No	:	....
		Name	:	....

SECOND SEMESTER FYUGP EXAMINATION, APRIL 2026

(Regular/Improvement/Supplementary)

Discipline Specific Core (DSC) Courses - Minor

COM2MN101 : Accounting and Finance for Entrepreneurs

(Credits: 4)

Time: 2 Hours	Maximum Marks: 70

Section A

Answer the following questions. Each carries 3 marks (Ceiling: 24 marks)

1.	What is meant by cash basis of accounting?	BL2	CO1, CO2, CO3, CO4, CO5
2.	Define trial balance.	BL2	CO1, CO2, CO3, CO4, CO5
3.	Give examples of cash flow inflows generated from investing activities	BL3	CO1, CO2, CO3, CO4, CO5
4.	What is profit?	BL2	CO1, CO2, CO3, CO4, CO5
5.	Comment on intangible assets.	BL2	CO1, CO2, CO3, CO4, CO5
6.	What is meant by cost of preference capital?	BL2	CO1, CO2, CO3, CO4, CO5
7.	What is capital budget?	BL2	CO1, CO2, CO3, CO4, CO5
8.	Define assessment year and previous year.	BL2	CO1, CO2, CO3, CO4, CO5
9.	What do you mean by cash flow forecasting?	BL1	CO3
10.	State two objectives of preparing a financial plan.	BL2	CO2

Section B

Answer the following questions. Each carries 6 marks (Ceiling: 36 Marks)

11.	What is the procedure of posting to ledger accounts?	BL2	CO1, CO2, CO3, CO4, CO5
12.	State the importance of accounting in entrepreneurship.	BL2	CO1, CO2, CO3, CO4, CO5
13.	Explain briefly the important solvency ratios.	BL2	CO1, CO2, CO3, CO4, CO5
14.	What are the factors determining the cost of debt?	BL2	CO1, CO2, CO3, CO4, CO5
15.	How are projected financial statements prepared?	BL2	CO1, CO2, CO3, CO4, CO5

(PTO)

16.	Find out the Gross profit from the following figures Opening stock 12,000 Selling Expenses 8,000 Sales 80,000 Closing stock 20,000 Frieght 6,000 Carraige 5,000 Purchases 50,000 Wages and salaries 10,000	BL3	CO1, CO2, CO3, CO4, CO5
17.	Explain in detail the types of budget.	BL1	CO2
18.	What are the risks of using your own personal savings to start a company?	BL2	CO5
	Section C		
	Answer any one question. Each carries 10 marks (1 x 10 = 10 Marks)		
19.	Journalise the following transaction in the books of Ravi 2026 Oct. 1 Paid into bank Rs. 25,000 " 8 Goods purchased paid by cheque Rs. 10,000 " 9 Sold goods to Lal Rs. 1000 " 10 Cheque issued for furniture purchased Rs. 5,000 " 14 Withdraw from bank Rs. 2,000 " 15 Sold goods to Rajesh Rs. 10,000 " 18 Bought goods from Anil Rs. 6,000 " 20 Paid wages by cheque Rs. 1500 " 21 Withdrew from bank for personal use. Rs. 3,000 " 22 Paid by Rajesh directly to bank in full settlement Rs. 9,300 " 23 Paid Anil by cheque in full settlement Rs. 5,650 " 24 Received cheque from Lal Rs. 1,000 " 25 Paid cheque (received from lal) into bank " 31 Bank charges charged by bank Rs. 100 " 31 Interest allowed by bank Rs. 300	BL3	CO1, CO2, CO3, CO4, CO5
20.	Evaluate the advantages and disadvantages of Bank Loans versus Peer-to-Peer (P2P) lending.	BL4	CO5
	CO : Course Outcome		
	BL : Bloom's Taxonomy Levels (1 – Remember, 2 – Understand, 3 – Apply, 4 – Analyse, 5 – Evaluate, 6 – Create)		