

October 2011

[KZ 1011]

Sub. Code: 2002

**MBA HOSPITAL AND HEALTH MANAGEMENT DEGREE EXAMINATIONS**

**Candidates admitted from 2010-2011**

**PAPER II – FINANCIAL AND MANAGEMENT ACCOUNTING**

*Q.P. Code : 432002*

**Time : 3 hours  
(180 Min)**

**Maximum : 100 marks**

**Answer ALL questions in the same order.**

**I. Elaborate on :**

**Pages    Time    Marks  
(Max.)   (Max.)   (Max.)**

- |   |    |         |    |
|---|----|---------|----|
| 1. Mention the features of marginal costing. State its merits and demerits. | 17 | 40 min. | 20 |
| 2. Define budgetary control and state its advantages and limitations.       | 17 | 40 min. | 20 |

**II. Write notes on :**

- |  |   |         |   |
|--|---|---------|---|
| 1. Functions of Management Accounting.   | 4 | 10 min. | 6 |
| 2. Explain the items of sources and application of funds.  | 4 | 10 min. | 6 |
| 3. Mention the significance and uses of cash flow statement.   | 4 | 10 min. | 6 |
| 4. What are the purposes for which working capital is needed?  | 4 | 10 min. | 6 |
| 5. Elaborate the nature of financial statements.   | 4 | 10 min. | 6 |
| 6. Briefly explain the limitations of ratio analysis.  | 4 | 10 min. | 6 |
| 7. "Marginal costing is a valuable aid for managerial decision making". Discuss.                               | 4 | 10 min. | 6 |
| 8. What are the requirements of a good budgetary control system?   | 4 | 10 min. | 6 |
| 9. Mention the need and importance of Capital budgeting.   | 4 | 10 min. | 6 |
| 10. Explain the comparative statements and indicate their uses as techniques for financial statement analysis. | 4 | 10 min. | 6 |

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April 2012

[LA 0412]

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(180 Min)

Maximum : 100 marks

Answer ALL questions in the same order.

I. Elaborate on :

Pages Time Marks  
(Max.) (Max.) (Max.)

1. On Bonus issue show balance sheets prior to and post issue of bonus shares. 17 40 20
2. Elaborate on :
  - a, Net present Value (NPV)
  - b, Benefit cost ratio
  - c, Payback period
  - d, Discounted payback period
  - e, accounting rate of return

Mention acceptability criteria for all the above 17 40 20

II. Write notes on :

1. What is meant by internal rate of return (IRR)?. 4 10 6
2. Paying low dividend affects the market value of shares- explains with relevant theory?. 4 10 6
3. Explain the factors affecting foreign exchange rate 4 10 6
4. Explain beta and how will you find out cost of equity using Capital asset pricing model 4 10 6
5. What are ready forwards and commercial papers? 4 10 6
6. What is debenture redemption reserve? 4 10 6
7. What do you mean by bridge finance? 4 10 6
8. What is meant by management buy -out? 4 10 6
9. Explain corporate dividend tax 4 10 6
10. Explain how accounting ratios are classified 4 10 6

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