



FINANCIAL Management

PRE UNIVERSITY – TEST

SESSION 2023-24

Unit - 1

Define finance function. Describe the various financial functions .

Or

“Financial Planning is the key to successful business operations. “Explain.

Unit – 2

Explain the nature and concept of capital expenditure budgeting. Explain its need and importance. What are its practical utilities. ?

Or

Write short notes on any two of the : (i) Methods of Capital Budgeting (ii) Factors affecting capital expenditure decision (iii) Scope & importance of capital budgeting (iv) Limitation of pay-back period method.

Unit – 3

What do you understand by ‘Cost of Capital ? How will you determine the cost capital from different sources ?

Or

What is meant by leverage ? What are the various types of Leverages ? Explain.

Unit -4

Devine capital structure. Mention the factors affecting capital structure.

Or

What is Dividend Policy ? Explain the various factors determining the dividend policy of a company.

Unit -5

What do you mean by Working Capital ? Discuss such factors which exercise influence on the demand for working capital in a business concern.

Or

Write short notes on any two of the following : (i) Cash Planning (ii) Safety Stock

(iii) management of Receivables

(iv) Optimum Credit Policy.



FINANCIAL MARKET OPERATION

PRE UNIVERSITY– TEST

SESSION 2023-24

Unit – 1

What do you mean by money market ? Explain instruments of money market.

Or

Write short notes on the following :

- (i) Acceptance House (ii) Discount House (iii) Call Money Market (iv) Organised Money Market (v) Unorganised money market.

Unit – 2

What is meant by listing of securities ? Describe the Procedure of listing of securities on recognised Stock Exchange.

Or

Distinguish between the following :

- (i) Money market and Capital market (ii) Primary market and Secondary market.

Unit – 3

What are the prominent investors grievances ? What redressal mechanism is available to them ?

Or

Describe the organisation, functions and achievements of Security Exchange Board of India (SEBI)

Unit – 4

What is Jobber ? Explain Describe his duties towards customers.

Or

Explain the following – (i) Meaning and functions of Broker (ii) Institutional Investor(iii) Market maker.

Unit – 5

What is meant by Financial Services ? Describe the working and functions of merchant banks.

Or

What do you understand by credit rating ? Explain the factors which influence the rating.



PRINCIPLES OF MARKETING

PRE UNIVERSITY – TEST

SESSION 2023-24

Unit - 1

Define marketing. Explain the nature, scope and main functions of marketing.

Or

What do you understand by marketing Environment? What are the main factors affecting marketing environment ? Discuss.

Unit – 2

What is consumer behaviour ? Describe in brief the different factors affecting consumers behaviour.

Or

Explain the term “Market Segmentation”. What criteria are used for segmenting a market ?

Unit – 3

What do you understand by Branding ? Explain the importance of Branding.

Or

What are the various methods of pricing of a product ? Which will you recommend and why ?

Unit -4

“Wholesaler is an unnecessary chain between the producer and consumer.” Discuss.

Or

What do you understand by Transportation ? Elaborate the various modes of transportation.

Unit -5

Clarify the objectives and importance of sales promotion. Will sales promotion become regular function in the near future ?

Or

Define advertising. Explain the objectives and utility of advertising in modern business.



INTERNATIONAL MARKETING

PRE UNIVERSITY – TEST

SESSION 2023-24

Unit – 1

What do you understand by International Marketing ? . Discuss the need and importance of international marketing.

Or

What is the Domestic Marketing ? Differentiate between Domestic Marketing and International Marketing.

Unit – 2

What is the meaning of product planning in international marketing ? Why is it needed ? Discuss.

Or

How is international price determined? State the factors affecting the pricing in international marketing.

Unit – 3

What do you mean by International Promotion of Product and Services ? How such promotion can be extended ?

Or

What is personal selling? State in detail the merits and demerits of personal selling.

Unit – 4

What is meant by distribution channel in International Trade ? State the factors affecting international distribution channels.

Or

What are the points that you would keep in mind while selecting a foreign sales agent ? Distinguish between indigenous and foreign sales agent.

Unit – 5

Briefly explain the important stages in the procedure of export trade. What main documents are used in this process ?

Or

Discuss the measures taken by the government in recent years for promotion of exports in India.



AUDITING

PRE UNIVERSITY – TEST

SESSION 2023-24

Unit – 1

Where book – keeping ends accountancy begins and when accountancy ends auditing begins” Explain this statement.

Or

What is Audit – Programme ? What steps would you take before commencing the actual work of audit of a business ?

Unit – 2

What is Internal Check ? Discuss its characteristics. What is the position of an auditor in this connection?

Or

What do you understand by the Vouching of Cash Book ? What points should be kept in an while vouching the cash book ?

Unit – 3

What do you mean by Company Auditor.? Explain the rights, duties and liabilities of company auditors.

Or

You have been appointed as an auditor to audit the accounts of a college. Describe how you will proceed in the matter. ?

Unit – 4

Distinguish between investigation and Auditing ? Discuss the process of investigation in detail.

Or

What is valuation? Explain the significance of verification and valuation of assets. Discuss the duties of an auditor as regard to valuation of stock.

Unit – 5

What is Cost Audit ? How does it differ from a Financial Audit? Describe from a Financial Audit? Describe the objects and advantages of Cost Audit.

Or

Describe the provisions with regard to the appointment of an auditor of a company, qualification and disqualification of a company auditor.



INCOME TAX

PRE UNIVERSITY – TEST

SESSION 2023-24

Unit – 1

Distinguish between the following :

- (i) Assessment year and Previous year
- (ii) Deemed assessee and assessee in default
- (iii) Agricultural income and partly agricultural income.

Or

What are the different categories into which assesses are divided with regard to residence? Give a brief account of each of them.

Unit – 2

- (a) Discuss the provisions of income Tax Act relating to exemption of gratuity received on retirement.
- (b) Explain the income Tax Act provisions regarding the following items : (a) Valuation of Rent free House (b) Statutory, Recognised and Unrecognised Provident Fund (C) House Rent Allowances.

Or

Write notes : (i) Standard Deduction (ii) Interest on loan (iii) Rules regarding unrealised rent (iv) Provision regarding exempted income from House property. (iv) Proceeding arrears of rent received (v) Partly let out and partly self-occupied house.

Unit – 3

Enumerate expenses which are allowed in computing taxable profits of a business and also state expenses or losses which are not admissible.

Or

Unit – 4

Explain the provisions regarding set-off of losses while computing the total income.

Or

Discuss any five deductions from Gross Total income which are important from tax planning point of view.

Unit – 5

What is Tax Planning? Explain its characteristic and importance. What is the difference between tax planning and tax evasion?

Or



Which are the various Income Tax Authorities? Discuss their powers.

MANAGEMENT ACCOUNTING

PRE UNIVERSITY – TEST

SESSION 2023-24

Unit – 1

What do you understand by management Accounting? How does management Accounting differ from Financial Accounting? Discuss the utility of management Accountancy in Business management.

Or

From the following the date calculate :

(i) Current ratio (b) Liquid ratio (iii) Stock turnover (iv) Creditor turnover(v) Average collection period.

Unit – 2

What is a funds flow statement? What are the main objectives ? Explain the procedure of preparation of fund flow statement.

Or

Explain in detail calculation of cash flow from three types of activities in Cash Flow statement with reference to AS-3

Unit – 3

What do you understand by 'Marginal Costing'? How is marginal costing useful for solving various managerial problems?

Or

Explain the following : (i) Contribution (ii) Profit volume Ratio (iii) Margin of safety (iv) Break – even point

Unit – 4

Define Budgetary Control. Discuss its characteristics , objectives and advantages.

Or

Write an explanatory note on Responsibility Accounting.

Unit – 5

What is meant by Standard Cost ? How are the standard costs determined ? Discuss its advantages and application.

Or

What do you understand by Variances ? Explain their different types.