

IMBA in GBM Sem.-2 Examination

MDC-GBM-124T1

Financial Accounting Mgmt.

May-2025

[Max. Marks : 25]

Time : 1-00 Hour]

Instructions:

- **Figures to the right indicate Full Marks.**
- **Do not write anything on the question paper.**
- **Simple calculator is allowed. Do not use a scientific calculator.**

Section A-FA

Q1	What are the main objectives of Cost Accounting, and why is it important in business decision-making? Also, explain how Cost Accounting is different from Financial Accounting.	10																
Q1	OR																	
Q1	What is the scope and role of Management Accounting? How does it support managerial functions such as planning, controlling, and decision-making?	10																
Q 2	<p>The following information is given by a company from its books of accounts as on March 31, 2025:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Particulars</th> <th style="text-align: right;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Inventory</td> <td style="text-align: right;">1,00,000</td> </tr> <tr> <td>Total Current Assets</td> <td style="text-align: right;">1,60,000</td> </tr> <tr> <td>Shareholders' funds</td> <td style="text-align: right;">4,00,000</td> </tr> <tr> <td>13% Debentures</td> <td style="text-align: right;">3,00,000</td> </tr> <tr> <td>Current liabilities</td> <td style="text-align: right;">1,00,000</td> </tr> <tr> <td>Net Profit Before Tax</td> <td style="text-align: right;">3,51,000</td> </tr> <tr> <td>Cost of revenue from operations</td> <td style="text-align: right;">5,00,000</td> </tr> </tbody> </table> <p>Calculate:</p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Debt Equity Ratio</p> <p>iv) Interest Coverage Ratio</p> <p>v) Inventory Turnover Ratio</p>	Particulars	Rs.	Inventory	1,00,000	Total Current Assets	1,60,000	Shareholders' funds	4,00,000	13% Debentures	3,00,000	Current liabilities	1,00,000	Net Profit Before Tax	3,51,000	Cost of revenue from operations	5,00,000	10
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N510-2

<p>Q.2</p>	<p style="text-align: center;">OR</p> <p>Convert the following balance sheet into common-size statements</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Particulars</th> <th style="width: 25%;">March 31, 2025</th> <th style="width: 25%;">March 31, 2024</th> </tr> </thead> <tbody> <tr> <td>I. Equity and Liabilities</td> <td></td> <td></td> </tr> <tr> <td>1. Shareholders' Fund</td> <td></td> <td></td> </tr> <tr> <td>a) Share Capital</td> <td style="text-align: right;">15,00,000</td> <td style="text-align: right;">12,00,000</td> </tr> <tr> <td>b) Reserves and Surplus</td> <td style="text-align: right;">5,00,000</td> <td style="text-align: right;">5,00,000</td> </tr> <tr> <td>2. Non-current Liabilities</td> <td></td> <td></td> </tr> <tr> <td>Long-term Borrowings</td> <td style="text-align: right;">6,00,000</td> <td style="text-align: right;">5,00,000</td> </tr> <tr> <td>3. Current Liabilities</td> <td></td> <td></td> </tr> <tr> <td>Trade Payables</td> <td style="text-align: right;">15,50,000</td> <td style="text-align: right;">10,50,000</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">41,50,000</td> <td style="text-align: right;">32,50,000</td> </tr> <tr> <td>II. Assets</td> <td></td> <td></td> </tr> <tr> <td>1. Non-current Assets</td> <td></td> <td></td> </tr> <tr> <td>a) Fixed Assets</td> <td></td> <td></td> </tr> <tr> <td>- Tangible Assets (Plant & Machinery)</td> <td style="text-align: right;">14,00,000</td> <td style="text-align: right;">8,00,000</td> </tr> <tr> <td>- Intangible Assets (Goodwill)</td> <td style="text-align: right;">16,00,000</td> <td style="text-align: right;">12,00,000</td> </tr> <tr> <td>b) Non-current Investments</td> <td style="text-align: right;">10,00,000</td> <td style="text-align: right;">10,00,000</td> </tr> <tr> <td>2. Current Assets</td> <td></td> <td></td> </tr> <tr> <td>Inventories</td> <td style="text-align: right;">1,50,000</td> <td style="text-align: right;">2,50,000</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">41,50,000</td> <td style="text-align: right;">32,50,000</td> </tr> </tbody> </table>	Particulars	March 31, 2025	March 31, 2024	I. Equity and Liabilities			1. Shareholders' Fund			a) Share Capital	15,00,000	12,00,000	b) Reserves and Surplus	5,00,000	5,00,000	2. Non-current Liabilities			Long-term Borrowings	6,00,000	5,00,000	3. Current Liabilities			Trade Payables	15,50,000	10,50,000	Total	41,50,000	32,50,000	II. Assets			1. Non-current Assets			a) Fixed Assets			- Tangible Assets (Plant & Machinery)	14,00,000	8,00,000	- Intangible Assets (Goodwill)	16,00,000	12,00,000	b) Non-current Investments	10,00,000	10,00,000	2. Current Assets			Inventories	1,50,000	2,50,000	Total	41,50,000	32,50,000	<p>10</p>
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<p>Q.3</p>	<p>Answer in one line/one word (any 5)</p> <ol style="list-style-type: none"> 1. Here are seven accounting-related questions with a different approach: 2. What is the primary objective of financial accounting? 3. How does managerial accounting differ from financial accounting? 4. Why is the double-entry system important in accounting? 5. What is the significance of the cash flow statement in financial analysis? 6. How do accrual accounting and cash accounting differ? 	<p>05</p>																																																									
	<p>7. What role does depreciation play in financial statements?</p>																																																										

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Candidate's Seat No : _____

IMBA in GBM Sem.-2 Examination

MDC-GBM-124T2

World Trade Organisation

May-2025

Time : 1-00 Hour]

[Max. Marks : 25

Q.1	How is the World Trade Organization (WTO) structured? Describe the functions and responsibilities of its main organs such as the Ministerial Conference, the General Council, and other councils and committees. OR	10
Q.1	What are the functions of the WTO? Explain its role in regulating international trade.	10
Q.2	Examine the significance of the Agreement on Trade-Related Investment Measures (TRIMS). How does it impact member countries' investment policies? OR	10
Q.2	What are trade agreements under the WTO? Illustrate the difference between multilateral and plurilateral agreements and provide examples of major WTO trade agreements.	10
Q.3	Answer in one line/one word (any 5) 1. When was the WTO established? 2. Which organization did the WTO replace? 3. What is India's main demand in WTO public stockholding talks? 4. What is the fundamental principle of WTO regarding trade? 5. What kind of economy does WTO classify India as? 6. What is the main criticism of WTO policies in India? 7. How does WTO ensure fair trade among members? END	05

