

Exam Date & Time: 11-Sep-2021 (02:00 PM - 05:00 PM)



MANIPAL ACADEMY OF HIGHER EDUCATION

Manipal Academy of Higher Education, Manipal MPharm Theory End-Semester Examinations.

Financial Management [PMA-MPD203T]

Marks: 75

Duration: 180 mins.

SECTION - A

Answer all the questions.

Answer the following (10 marks x 5 = 50 marks)

- 1) 1. 2010 Aug 1: Mr. Mohan started business with a capital of Rs.2,50,000
 2. Aug 2: Deposited into Bank Rs.88,000
 3. Aug 2: Purchased goods worth Rs.30,000 by paying cash
 4. Aug 4: Purchased goods from Mr.Gautham for cash Rs.20,000
 5. Aug 7: Purchased goods from Mr. Rishab on credit Rs.8,000
 6. Aug 7: Machinery purchased Rs.40,000
 7. Aug 10: Sold goods to Michael Rs.10,000 (10)
 8. Aug 14: Received a cheque from Michael for the full amount due. This cheque was deposited into bank the next day.
 9. Aug 17: Salary paid Rs.18000
 10. Aug 27: Paid rent of the building by cash Rs.4000.

Journalize these transactions.

- 2) Explain how the Equity Shares are reported in financial reports. (10)
- 3) Given: Current ratio=2.8 , Acid test Ratio=1.5 and working capital = Rs. 1,62,000.
 Find Out : (a) Current Assets (b) Current Liabilities and (c) Liquid assets (10)
- 4) Prepare trial balance from the following details:

Capital			
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
32000	Salaries	4000	
Drawings	2600	Factory Rent	200
Plant and Machinery	12000	Office Rent	500
Stock as on 1st April 2016	5000	Insurance	1500
Creditors	7500	Discount Received	600
Purchases	40000	Discount Allowed	1300
Sales	55000	Furniture	2000
Return Inwards	2000	Commission	300
Return Outwards	1000	Building	8000
Sundry Debtors	8000	Bills Payable	2000
Carriage inwards	500	Cash in Hand	200
Carriage outwards	500	Cash at Bank	1000
Wages	2500	Bills Receivable	6000

- 5) The income and expenditure forecasts for months of March to August 2020 are given as follows: (10)

Months	Sales (credit)\$	Purchases (credit) \$	Wages (\$)	Other expenses(\$)	Office expenses(\$)	Selling expenses(\$)
March	80000	46000	9500	3500	2000	4000
April	82000	48000	8600	3850	1500	5000
May	84000	43000	10200	4300	2500	4500
June	78000	45000	8800	3750	2300	3500
July	76000	49000	9600	5800	1600	3500
August	80000	44000	8800	5200	1500	4500

You are given the following further information:

Plant costing \$ 24000 is due for delivery in July payable 12% on delivery and the balance after 3 months.

Advance tax of \$8800 is payable in March and June each.

Creditors allow 2 months credit and debtors are paying one month late. Opening balance of cash \$26000. Lag of one month in expenses.

Wages paid in the same month.

Prepare a cash budget for the months May, June, July.

SECTION - B

Answer all the questions.

Answer the following (5 marks x 5 = 25 marks)

- 6) Describe in brief the feature of 'Voting Rights' of Shareholders. (5)
- 7) Explain the feature of 'Cumulative dividends' of Preference Shares. (5)
- 8) Explain the various advantages and limitations of Debentures. (5)
- 9) The annual cash flows of project A is estimated to be Rs.62,000, Rs.74,000, Rs.80,000, Rs.64,000 and Rs.50,000 respectively for the next 5 years, while project B would generate a cash flow of Rs.54,000 every year for next 6 years. If the initial investment in both the projects is Rs.2,60,000, which project should be accepted according to payback period method? (5)
- 10) A company produces two different cookies Olivia and Dansk .The products are sold in the ratio of 1:2. Selling prices estimated are \$ 120 and \$150 per unit box respectively. The company needs to earn \$ 9,60,000 revenue in the next year. Require: Prepare sales budget (5)

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Exam Date & Time: 13-Sep-2021 (02:00 PM - 05:00 PM)



MANIPAL ACADEMY OF HIGHER EDUCATION

Manipal Academy of Higher Education, Manipal MPharm Theory End-Semester Examinations.

Entrepreneurship Management [PMA-MPD204T]

Marks: 75

Duration: 180 mins.

SECTION - A

Answer all the questions.

Answer the following (10 marks x 5 = 50 marks)

- 1) Describe the function of Entrepreneur. Discuss in brief types of entrepreneurs. Which type of entrepreneurs will be most successful in a highly competitive market environment and why? (4+4+2=10marks) (10)
- 2) What is Entrepreneurship? Discuss the steps of Entrepreneurial Process. Enlist the types of business firms. What is the purpose of Cooperative forms of Business? (1+5+2+2=10marks). (10)
- 3) What are the three Entrepreneurial Competency Dependence variable? Discuss in brief anyone of them. What is the influence of social factors on entrepreneurial development? (1+6+3=10marks) (10)
- 4) Justify enterprise feasibility study, market analysis and SWOT analysis are important elements for the successful launch of an enterprise. (10)
- 5) Discuss the steps involved in performance appraisal and assessment of an enterprise. (10)

SECTION - B

Answer all the questions.

Answer the following (5 marks x 5 = 25 marks)

- 6) How Richard Cantillon, Baptist Say and Schumpeter expressed their views on concept of entrepreneurship? Discuss basic differences between Entrepreneur and Manager. (2+3=5marks) (5)
- 7) What is entrepreneurial motivation? Discuss in brief steps in Motivation Process. What factors contribute to entrepreneurial motivation according to Achievement motivation theory. (1+2+2=5marks) (5)
- 8) Discuss Environmental factors scanned for assessing the business opportunities for an enterprise. (5)
- 9) Present an argument how Ansoff's matrix can be used for diversification of an enterprise. (5)
- 10) "Monitoring and evaluation are very important elements of successful entrepreneurial activity" Justify the statement with appropriate arguments. (5)