PARUL UNIVERSITY
FACULTY OF COMMERCE
M.Phil. Winter 2019-20 Examination

Semester: 1   Date: 26-11-2019
Subject Code: 16701101   Time: 10:30 am to 01:00 pm
Subject Name: Accounting and Finance   Total Marks: 60

Instructions:
1. All questions are compulsory.
2. Figures to the right indicate full marks.
3. Make suitable assumptions wherever necessary.
4. Start new question on new page.

Q.1   Do as directed.

A)   MCQs/ True or False/ Objective Type Questions. (Each of one mark)   (06)

1.   The interest rate involved in _____ is known as discount rate.
    a)   Present Value   b)   Future Value
    c)   Intrinsic Value   d)   None of the above

2.   KYC stands for _____ .
    a)   Know Your Client   b)   Knowledge Yields Care
    c)   Know Your Customer   d)   None of the above

3.   What is the true relationship between Risk and Return?
    a)   Lower the risk greater the return   b)   Greater the risk greater the return
    c)   Greater the risk constant return   d)   None of the above

4.   Other than Default Risk which Factor affect the return on Bond?
    a)   Monetary Policy   b)   Junk Bond
    c)   Taxes   d)   Debt

5.   Most of the people amongst us are _____.
    a)   Risk Lovers   b)   Risk Enhancer
    c)   Risk Averse   d)   Risk Tolerating

6.   Wider the range of outcome Wider the _____ .
    a)   Profit   b)   Risk
    c)   Probability   d)   None

B)   Explain Following Terms. (Each of one mark)   (06)
1)   PERT
2)   Social Accounting
3)   Re-Insurance
4)   Merchant Banking
5)   Financial Inclusion
6)   Management Accounting

Q.2   Write a note on following. (Each of 04 marks)   (12)
1)   Differentiate between Indian AS v/s IFRS
2)   Discuss the different Accounting Methods in Mergers & Acquisitions.
3)   Discuss recent development in commercial and co-operative banking.

Q.3   Answer the following Questions. (Any 03) (Each of 06 marks)   (18)
1)   Define Mutual Fund. Discuss the different types of Mutual Fund.
2)   Discuss the Balance Scorecard as a Performance Measurement tool.
3)   What is Forensic Accounting? Why Forensic Accounting Practices is required in the
      Business now days?
4)   What do you understand by Time Value of Money? Discuss its relevance
      in Financial decision making?

Q.4   Answer the following Questions.   (Any 02) (Each of 09 marks)   (18)
1)   What is Monetary Policy? Discuss the Recent Trends in Monetary policy.
2)   Define HR Accounting. Discuss the different methods of Human Resource
      Accounting.
3)   What is Capital Budgeting? Explain the nature and types of capital Budgeting
      decisions? Why do you think that capital budgeting decisions are important for the
      firm?