No. of Printed Pages : 2 **MER–008**

MASTER OF ARTS (ENTREPRENEURSHIP) (MAER)

Term-End Examination

December, 2025

MER-008 : FINANCE AND ACCOUNTING

Time : 3 Hours *Maximum Marks : 100*

Note : *Attempt any **five** questions. All questions carry equal marks.*

1. How does the accountant help in the planning and control process of a large commercial organisation ? Explain with examples. 20

2. Define accounting concepts. Do you find any of the accounting concepts conflicting with each other ? Give examples. 20

3. How will you construct a Balance Sheet ? Explain its contents with examples. 20

4. What are the key factors which affect the size of working capital in an enterprise ? Under what circumstances can the funds from operation be zero ? 20

5. Discuss the problems of a finance manager in the management of finance functions in the Indian context. How is the role of a finance manager different from that of an accountant ? 20

6. Describe the classification of budgets with examples. 20

7. Define the term 'Net Present Value'. What are the essential limiting factors in the reliability of capital budgeting measurement techniques including discounted cash flow ? 20

8. Write short notes on any *four* of the following : 5×4=20

   (a) Accounting Framework

   (b) Liquidity Decisions

   (c) Fixed and Flexible Budget

   (d) Wealth Maximization

   (e) Depreciation Method

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