IIHMR UNIVERSITY

The IIHMR University, Jaipur

Institute of Health Management Research

MBA Pharmaceutical Management

Batch 07th (2015-2017) First Year

Financial Management - I

Term Examination

EXAMINATION CELL IIHMR

Time - 3 Hour M.M-70

Q. 1. Journalise the following transactions in the books of accounts: **30 Marks**

1. Started business with Cash Rs. 2,00,000.
2. Purchased Goods from Amit Suppliers on credit of Rs. 1,50,000.
3. Deposit Cash in to Bank Rs. 25,000.
4. Sold goods to Dynamic Traders Pvt. Ltd. of Rs. 1,30,000.
5. Received a cheque of Rs. 1,27,000 from Dynamic Traders Pvt. Ltd.
6. Issued a cheque of Rs. 1,00,000 as a partial payment to Amit.
7. Rs. 6,000 was stolen from the safe of the firm.
8. Received an order from Kapil for the supply of goods worth Rs. 2,40,000. In this connection we received Rs. 1,20,000 as advance.
9. Goods sold for cash Rs. 60,000. Also received 7% sales tax.
10. Given as Charity: Cash Rs. 6,000, Goods Rs. 18,000 & Sofa-set worth Rs. 24,000.
11. Goods worth Rs. 4,200 stolen by an employee.
12. Purchase two House worth Rs. 1,10,000 for the business.
13. Goods given to proprietor daughter Rs. 1,800.
14. Goods worth Rs. 6,000 Destroyed by fire.
15. Goods worth Rs. 12,000 distributed as sample.

Q. 2. Answer the following. Each question carries two marks. **10 Marks**

1. Give two examples of Current Assets.
2. Give two examples of the Sources of Funds in a Balance sheet.
3. What are intangible assets? Give two examples.
4. What are Sundry Creditors?
5. Compare between these two ratios given for XYZ and ABC companies. Give your comment on the performance of these two companies.

Ratio	XYZ	ABC
Asset Turnover Ratio	1.20	2.50
Net profit margin	12%	10%

Q. 3. Write short notes on the following accounting terms: **10 Marks**

1. Transaction
2. Proprietor
3. Drawings
4. Trade Discount
5. Voucher

Q. 4. Shyama deposited Rs. 2,50,000 on retirement in a bank. What can he withdraw annually for a period for 10 years if the interest rate is 12%. **10 Marks**

Q. 5. Following are the cash flows for a project over a period of six years. Find NPV and BCR if initial investment is Rs. 7070 and cost of capital is 12%. **10 Marks**

Year	Cash Flows
0	1000
1	2050
2	5623
3	5412
4	1452
5	6352