

QP Code: D141411		Total Pages: 02	Name:
			Register No.
SECOND SEMESTER (CUFYUGP) DEGREE EXAMINATION, APRIL 2026			
ACCOUNTING AND FINANCE / COMMERCE			
COP2MN101 / COM2MN101: ACCOUNTING AND FINANCE FOR ENTREPRENEURS			
2024 Admission onwards			
Maximum Time :2 Hours			Maximum Marks :70
Section A			
All Questions can be answered. Each Question carries 3 marks (Ceiling : 24 Marks)			
1	What are Accounting principles ? Give examples		
2	What do you understand by Financial Accounting ?		
3	What are the Advantages and Disadvantages of Accrual Accounting ?		
4	What is an Income Statement ?		
5	Define revenue. How it is treated in accounting ?		
6	What is the importance of cash flows in a business ?		
7	What is importance of a cash budget ?		
8	What is an operating budget ?		
9	What is alternative financing? Give examples.		
10	What is meant by cash flow forecasting? Why it is important?		
Section B			
All Questions can be answered. Each Question carries 6 marks (Ceiling : 36 Marks)			
11	Discuss the Importance of Accounting in Entrepreneurship.		
12	Explain the Steps to Open a Bank Account for Business.		
13	What do you understand by the term Net Profit? Explain its importance.		
14	Define assets and classify them.		
15	What is GST? Explain its importance.		
16	Compare cost of debt and cost of equity.		
17	Explain crowdfunding and its types.		

18	Discuss the importance of financial planning in entrepreneurship.
Section C	
Answer any ONE .Each Question carries 10 marks (1x10=10 Marks)	
19	Explain the liquidity ratios and their importance for entrepreneurs.
20	Explain the major sources of financing for entrepreneurs?