

## Second Semester MBA Degree Examination, June/July 2014

## Financial Management

Time: 3 hrs.

Max. Marks: 100

- Note: 1. Answer any **THREE** full questions from Q.No.1 to Q.No.6.  
 2. Q.No.7 and Q.No.8 are compulsory.  
 3. Use of P.V. tables is permitted.

1. a. What do you mean by capital rationing? (03 Marks)  
 b. Briefly explain the approaches to financial mix of current assets. (07 Marks)  
 c. A company has on its books the following amounts and specific costs of each type of capital.

| Type of capital   | Book value (Rs.) | Market value (Rs.) | Specific costs (%) |
|-------------------|------------------|--------------------|--------------------|
| Debt              | 4,00,000         | 3,80,000           | 5                  |
| Preference        | 1,00,000         | 1,10,000           | 8                  |
| Equity            | 6,00,000         | 12,00,000          | 15                 |
| Retained earnings | 2,00,000         |                    | 13                 |
|                   | 13,00,000        | 16,90,000          |                    |

Determine the weighted average cost of capital using:

- i) Book value weights and ii) Market value weights

(10 Marks)

2. a. An investor deposits Rs.100 in a bank account for 5 years at 8% interest. Find out the amount which he will have in his account if interest is compounded quarterly. (03 Marks)  
 b. What do you mean by hybrid financing? Explain the features of preference shares as an instrument of hybrid financing. (07 Marks)  
 c. While preparing a project report on behalf of a client you have collected the following facts. Estimate the net working capital required for that project. Add 10% to your computed figure to allow contingencies.

| Particulars                                          | Amt. per unit |
|------------------------------------------------------|---------------|
| Estimated cost per unit of production:               |               |
| Raw material                                         | Rs. 80        |
| Direct labour                                        | 30            |
| Overheads (excluding depreciation of Rs.10 per unit) | 60            |
| Total cash cost                                      | 170           |

Additional information:

Selling price = Rs.200 per unit

Level of activity = 104000 units of production p.a.

Raw materials in stock, average 4 weeks

Work in progress (assume 50% completion stage in respect of conversion costs and 100% completion in respect of materials) average 2 weeks.

Finished goods in stock, average 4 weeks.

Credit allowed by suppliers – average 4 weeks.

Credit allowed to debtors, average 8 weeks.

Lag in payment of wages, average 1.5 weeks.

Cash at bank is expected to be Rs.25,000.

You may assume that production is carried on evenly throughout the year (52 weeks) and wages and overheads accrue similarly. All sales are on credit basis only. (10 Marks)

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**Zhe Xu**



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