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M.B.A. DEGREE EXAMINATION, AUGUST/SEPTEMBER 2008.

Third Semester --- *Elective*

DBA 1739 --- RETAIL ACCOUNTING AND FINANCE

Time : Three hours

Maximum : 100 marks

Answer ALL questions.

PART A ---- (10 × 2 = 20 marks)

1. What is capital investment decision?
2. What is working capital?
3. Define Inventory.
4. What is inventory budget?
5. What are comparative sales statements?
6. What are the elements of cost for retail business?
7. What is customer service cost?
8. What is value added tax?
9. What is branch accounting?
10. What are accounting software packages?

PART B — (5 × 16 = 80 marks)

11. (a) Explain the role of finance managers in retail environment.

Or

- (b) Explain the various short term and long term sources of finance.

12. (a) What is inventory management? Explain the techniques of forecasting inventory budget.

Or

(b) Explain the various techniques for inventory control.

13. (a) Elaborate the methods available to analyse the performance of merchandise.

Or

(b) What are comparative sales statements? Explain the steps in preparing the same.

14. (a) Explain the various financial performance measures used in retail business.

Or

(b) Explore the customer service cost and benefits to any retail business of your choice.

15. (a) Explain the various accounting concepts and principles used in the preparation of accounting records in a retail shop.

Or

(b) Explain the various types of audit and audit procedure followed in retail shops.
