

Total No. of Questions : 4]

P5980

SEAT No. :

[Total No. of Pages : 3

[6143]-506

T.Y. B.B.A.

**505 B : ANALYSIS OF FINANCIAL STATEMENTS**  
(CBCS 2019 Pattern) (Semester - V)

Time : 2½ Hours]

Instructions to the candidates:

[Max. Marks : 50

- 1) All questions are compulsory.
- 2) Figures to the right side indicate full marks.
- 3) Use of simple calculator is allowed.

Q1) Fill in the Blanks.

[5]

- a) Purchase of Fixed Assets leads to \_\_\_\_\_ of Funds.
- b) Sales Ratio can also be termed as \_\_\_\_\_ Ratio.
- c) Comparative Statements include Income Statement and \_\_\_\_\_
- d) In a Balance Sheet the Total Assets must be equal to \_\_\_\_\_.
- e) \_\_\_\_\_ Statement can be prepared in Direct or Indirect Method

Q2) Write short notes: (Any Three)

[3×5=15]

- a) Common size financial statements
- b) Limitations of ratio analysis
- c) Different between fund flow and cash flow statement
- d) Statement of changes in working capital.
- e) Solvency ratio

OR

Explain the meaning of analysis of financial statement. Describe different methods of Analysis of Financial Statements.

[15]

P.T.O.

Q3) The following is the balance sheet of A Pvt Ltd. Co. as on 31<sup>st</sup> March, 2022 [15]

Balance Sheet as on 31st March 2022

Liabilities	Rs.	Assets	Rs.
Share Capital	2,00,000	Land and building	1,40,000
Profit and loss a/c	30,000	Plant and machinery	3,50,000
General reserve	40,000	Stock-in-trade	2,00,000
12% debentures	4,20,000	Debtors	1,00,000
Creditors	1,00,000	Bills receivable	10,000
Bills payable	50,000	Bank Balance	40,000
Total	8,40,000	Total	8,40,000

Calculate:

- Current ratio
- Quick ratio
- Inventory to working capital
- Debtor to equity
- Proprietary ratio
- Capital gearing ratio
- Current assets to fixed assets

Q4) The following are summarized Balance sheets of XYZ ltd. as on 31<sup>st</sup> March 2022 and 31<sup>st</sup> March 2023. [15]

Liabilities	31.3.2022	31.3.2023	Assets	31.3.2022	31.3.2023
	Rs.	Rs.		Rs.	Rs.
Share capital	4,50,000	4,50,000	Fixed assets	4,00,000	3,20,000
General reserve	3,00,000	3,10,000	Investments	50,000	60,000
Profit & Loss A/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtors	2,10,000	4,55,000
Provision for Tax	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage Loan		2,70,000			
Total	10,49,000	12,42,000	Total	10,49,000	12,42,000

[6143]-506

Additional Information:

- Investments whose original cost was Rs. 8,000 were sold during the year for Rs. 8,500.
- Provisions for Tax made during the year was Rs. 9,000.
- Fixed Assets costing Rs. 10,000 were sold for Rs. 12,000. (Profit credited to P&L A/c)
- Dividend paid during the year Rs. 40,000.

Prepare Cash Flow Statement

OR

Following Balance sheets have been extracted from the records of Sundaram Finance. [15]

Liabilities	Amount	Amount	Assets	Amount	Amount
	31.3.22	31.3.23		31.3.22	31.3.23
Share capital	1,00,000	1,10,000	Building	40,000	38,000
General reserve	14,000	18,000	Plant & Machinery	37,000	36,000
P & L A/c	16,000	13,000	Investment	10,000	21,000
Creditors	8,000	5,400	Stock	30,000	23,400
Bills Payable	1,200	800	Bills Receivable	2,000	3,200
Provision for Tax	16,000	18,000	Debtors	18,000	19,000
Provision for doubtful Debts	400	600	Bank Balance	6,600	15,200
			Preliminary exp.	12,000	10,000
Total	1,55,600	1,65,800	Total	1,55,600	1,65,800

Additional Information:

- Depreciation charged on plant Rs. 4,000.
- Provision for taxation made Rs. 19,000 during 2022-2023.
- Interim dividend Rs. 8,000 was paid during 2022-2023.
- A piece of machinery was sold for Rs. 8,000 during 2022-2023. It had costed Rs. 12,000. Depreciation of Rs. 7,000 was provided on it.

From the above information prepare a funds flow statement.