

Total No. of Questions : 4]

SEAT No. :

PB-1438

[Total No. of Pages : 3

[6225]-506

T.Y. B.B.A

**505 - B : Analysis of Financial Statements
(2019 Pattern) (CBCS) (Semester - V)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt all questions.*
- 2) *Use of a simple Calculator is allowed.*

Q1) Fill in the blanks.

[5 × 1 = 5]

- a) Quick ratio is also termed as _____
- b) _____ Provide comparisons of financial statements
- c) Net Profit ratio is _____ type of ratio.
- d) Accumulated profit is also termed as _____.
- e) Schedule III of companies act mentions formats for preparation of _____.

Q2) Write short Notes: (Any Three)

[15]

- a) Common Size Financial Statements
- b) Trend Analysis
- c) Solvency Ratios
- d) Uses of Cash flow statement
- e) Liquidity ratios

OR

Explain the components of Financial statement with meaning and importance of Analysis of Financial Statements?

[15]

P.T.O.

Q3) The following Trading and profit Loss Account of Fantasy Ltd. For the year 31-3-2024 is given below: [15]

Particular	Amt.Rs.	Particulars	Amt.Rs.
To Opening Stock	76,250	By Sales	5,00,000
To Purchases	3,15,250	By Closing stock	98,500
To Carriage and Freight	2,000		
To Wages	5,000		
To Gross Profit b/d	2,00,000		
	5,98,500		5,98,500
To Administration expenses	1,01,000	By Gross Profit b/d	2,00,000
To Selling and Dist. expenses	12,000		
To Non-operating expenses	2,000	Non-operating Incomes:	
To Financial Expenses	7,000	By Interest on Securities	1,500
To Net Profit c/d	84,000	By Dividend on shares	3,750
	2,06,000	By Profit on sale of shares	750
			2,06,000

- Calculate:
- a) Gross Profit Ratio
 - b) Expenses Ratio
 - c) Operating Ratio
 - d) Net Profit Ratio
 - e) Operating (Net) Profit Ratio
 - f) Stock Turnover Ratio.

Q4) The following is the balance sheet of Amitabh Ltd. As on 31 dec. 2023 & 2024. [15]

Liabilities	2023	2024	Assets	2023	2024
Share Capital	100000	120000	Goodwill	15000	13000
Profit/loss a/c	25000	45000	Building	50000	45000
Debenture	50000	75000	Machinery	100000	120000
Creditors	10000	15000	Furniture	1000	2000
Bills Payable	1000	2000	Investment	NIL.	60000
Provision for Dep. On			Debtors	13000	12000
Building	5000	7000	Stock	12000	11000
Machinery	3000	4000	Cash	2000	4500
			Preliminary Exp.	1000	500
	194000	268000		194000	268000

Additional Information:

- A Part of building of the original cost of Rs.5000 on which accumulated depreciation was Rs 500 was sold during the year 2024 for Rs. 6000.
 - One Machine costing Rs 10000 on which accumulated depreciation Rs. 300 was sold during the year for Rs. 8000 in 2024.
 - An Interim Dividend Paid during the year 2024 was Rs. 15000.
- you are required to prepare a Fund flow Statement.

OR

Following are the Balance sheet of a Vijayan & Bros :

Liabilities	1-1-2024	31-12-24	Assets	1-1-2024	31-12-2024
Creditors	36,000	41,000	Cash	4,000	3,600
Loan from Partner	-	20,000	Debtor	35,000	38,400
Loan from Bank	30,000	25,000	Stock	25,000	22,000
Capital	1,48,000	1,49,000	Land	20,000	30,000
			Building	50,000	55,000
			Machinery	80,000	86,000
	2,14,000	2,35,000		2,14,000	2,35,000

During the year Rs. 26,000 paid as dividend.

The provision made for depreciation against machinery as on 1.1.2024 was Rs. 27,000 and on 31.12.2024 Rs 36,000.

Prepare a cash flow statement.

