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SEAT No. :

PD-1415

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T.Y. B .B.A.

505 B : Analysis of Financial Statements

(CBCS) (2019 Pattern) (Semester - V)

Time : 2 ½ Hours] *[Max. Marks : 50*

Instructions to the candidates :

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

Q1) **Fill in the blanks :** **[5]**

a) The full form of EPS is __________

b) Copyrights and Patents are ________________ assets.

c) In long term borrowings, loans are classified as ______ and ______

d) In common size profitability statement, all items are converted as a percentage of __________

e) Trade receivables are also called as ________

Q2) **Write Short notes on (Any 3) :** **[15]**

a) Cash Flow Statement

b) Trend Analysis

c) Common Size Statement

d) Comparative Statements

e) Sources and Application of Funds

OR

What is Ratio analysis? Discuss the different kinds of ratios with examples.

P.T.O.

Q3) From the following balance sheet calculate the following ratios for Sequence Ltd. : **[15]**

a) Current Ratio

b) Quick Ratio

c) Debtors Turnover Ratio

d) Debt to Equity Ratio

Balance sheet as on 31st March 2023

Labilities	**Amount Rs.**	**Assets**	**Amount Rs.**
Equity	70,000	Fixed Assets	70,000
Reserves	10,000	Cash	5,000
Term Loan	20,000	Bills Receivable	10,000
Bank overdraft	20,000	Debtors	15,000
Bills Payable	10,000	Stock	60,000
Creditors	30,000		
Total	**1,60,000**	**Total**	**1,60,000**

Additional Information : Net Credit Sales is Rs. 1,50,000

Q4) From the following information prepare, **[15]**

a) Statement showing changes in Working Capital,

b) Adjusted P&L a/c

c) Funds Flow Statement

d) Necessary ledger accounts for M/s Srujan Enterprises

Liabilities	31-3-2022	31-3-2023	**Assets**	31-3-2022	31-3-2023
Equity	6,00,000	8,00,000	Goodwill	2,00,000	1,60,000
8% Preference shares	3,00,000	2,00,000	Land & building	4,00,000	3,40,000
General Reserve	80,000	1,40,000	Plant & Machinery	1,60,000	4,00,000
Profit & Loss A/c	60,000	96,000	Investments	40,000	60,000
Creditors	50,000	1,00,000	Stock	1,54,000	2,18,000
Bills Payable	1,00,000	94,000	Debtors	2,80,000	3,40,000
Outstanding expenses	0	4,000	Bills Receivable	40,000	60,000
Provision for tax	80,000	1,00,000	Cash & bank	50,000	38,000
Proposed dividend	84,000	1,00,000	Preliminary Expenses	30,000	18,000
Total	**13,54,000**	**16,34,000**	**Total**	**13,54,000**	**16,34,000**

Additional Information :

a) During the year Preference shares were redeemed at 10% premium

b) Income tax paid Rs. 95,000

c) A machine having written down value Rs. 24,000 was sold for Rs. 20,000

d) An interim dividend was paid amounting to Rs. 50,000

e) A part of land was sold for Rs. 40,000

f) Depreciation on Plant and Machinery was Rs. 24,000

OR

Following is the Balance sheets of Pravin Pvt. Ltd for year ended 2022 and 2023.

Labilities	2022	2023	Assets	2022	2023
Equity Shares	5,20,000	7,50,000	Goodwill	60,000	40,000
General Reserve	1,80,000	1,90,000	Building	6,00,000	8,00,000
Profit & Loss A/c	75,000	1,30,000	Machinery	2,00,000	2,80,000
Debentures	4,00,000	4,00,000	Investments	0	60,000
Creditors	1,20,000	1,65,000	Stock	1,75,000	2,20,000
Bills Payable	20,000	35,000	Debtors	2,25,000	2,00,000
Outstanding expenses	5,000	0	Bills receivable	45,000	50,000
			Cash & Bank Balance	15,000	20,000
Total	**13,20,000**	**16,70,000**	**Total**	**13,20,000**	**16,70,000**

Additional Information:

a) During the year machinery worth Rs.44,000 (WDV Rs. 24,000) was sold for Rs. 16,000

b) Goodwill written off amounted to Rs. 20,000

c) All fixed assets are to be charged with a depreciation at 10% p.a.

Prepare Cash Flow Statement and necessary working notes.