

Model Question

40 marks.

Group - A (5x2) = 20

1. What do you mean by source of fund. 5
 or Discuss briefly the EBIT- EPS Analysis. 5
2. From the following information, compute price (P) according to Walter Model. 5

Earning of the firm	: 2 1,00,000	
Dividend paid	: 2 75,000	
Number of shares	: 50,000	
per share value.	: 2 10	
Price earning ratio	: 8	
3. What is present value of money? state two advantages. 3+2
4. Units manufacturing and sold 3000 unit.

Selling Price per unit	2 25	
variable cost per unit	2 20	
Fixed cost	2 5000	2+2+1

Calculate D.O.L, D.F.L and D.C.L

or

ABC Company has 10% 2000 preference shares of Rs 100 each. Market price of each preference shares is 2 125. Corporate tax to be 30%. find out cost of preference shares.

Group - B. (10 x 2) = 20.

1. what is financial management? Objectives and limitation of financial management. 2+4+4

OR what is NPV? state the objectives and limitation of NPV in accept Reject Decision.

2+4+4

2. Mr. Sen wants to start a new Trading business. and give the following information:

- (i) The projected Annual Sales ₹ 60,00,000.
 - (ii) He has estimated fixed expenses ₹ 10,000 per month and variable expenses equal to 2% of turnover.
 - (iii) Percentage of gross profit on cost of purchase will be 25%.
 - (iv) Average expected credit allowed to debtors 1 month.
 - (v) Average expected credit period from suppliers 15 days.
 - (vi) He expects to turnover his stock 5 times in a year.
 - (vii) Average cash holding 1 month's expenses.
- you are required to fore cost his working capital requirement.

OR what is working capital? state the source of working capital. what is over capitalisation and under capitalisation.

2+4+2+2

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B. Com. 6th Semester.

Subject: Financial Reporting and Financial Statement Analysis. (DSE 6.1 Hand Gem)

Model Question. - 40 marks.

Group A (5 x 4) = 20

1. What is Accounting standard? state three standard. 2+3
2. state briefly the guidelines of cash flow statement. 5
3. Importance of financial reporting system. 5

or Assuming 360 days in a year calculate the average collection period from the following:

Average inventory	₹ 3,60,000	
Debtors.	₹ 2,40,000	
Inventory Turnover	6	5
Gross Profit Ratio	10%	
Credit sales to total sales	20%	

4. state the limitation of ratio analysis. 5
- or state the importance of ratio analysis.

Group B (10 x 2) = 20

6. From the following details, prepare summarised Balance Sheet of XYZ Ltd as on 31.12.19.

Fixed Asset to Net worth	0.75 : 1
Current Ratio	5 : 2
Acid test Ratio	3 : 2
Reserve included in P.F	1 : 4
Current liabilities	₹ 2,00,000
Fixed Assets	₹ 6,00,000

or state the objectives, features and limitations of Financial Statement Analysis.

4 + 3 + 3.

7. (a) what is fund flow statement?

(b) From the following particulars, calculate fund from operation.

5 + 5.

	<u>₹</u>
P/L A/c as on 1.4.17	1,50,000
P/L A/c as on 1.4.18	2,00,000
Transfer to Revenue Reserve	40,000
Depreciation on Fixed Assets	16,000
Underwriting Commission written off	8,000
Interest Received	4,000
Interim Dividend paid	16,000
Sale on old machinery (Book value ₹ 42,000)	56,000

or what is cash flow statement? state the difference between cash flow statement and fund flow statement.

2 + 8.
