

Seat No. : _____

MA-229

May-2025

Integrated M.B.A., Sem.-II

MBA (Integrated) in BI, MBA (Integrated) in APR
DSC-C-FSA-121 : Financial Statement Analysis (FSA)

Time : 2:00 Hours]

[Max. Marks : 50

- Instructions :** (1) This paper contains Five questions.
(2) All questions are compulsory.
(3) Question No. 2, 3, 4 have internal options.
(4) Figures in the right side in parenthesis indicate marks.

1. From the following details, prepare a comparative profit-loss statement :

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Particulars	Note No.	31-3-25 (₹)	31-3-24 (₹)
(I) Sales revenue		45,00,000	36,00,000
(II) Expenses :			
(a) Purchase		24,75,000	18,00,000
(b) Employee benefit expenses		3,00,000	3,60,000
(c) Financial expenses		2,70,000	2,16,000
(d) Depreciation and amortization		3,60,000	3,24,000
Total expenses		34,05,000	27,00,000
(III) Profit before tax		10,95,000	9,00,000
(IV) Less : Income tax		3,28,500	2,70,000
(V) Profit after tax		7,66,500	6,30,000

2. From the information given below for Harshita Ltd., calculate cashflow from operating and financing activities : 10

Particulars	31-3-25 (₹)	31-3-24 (₹)
Profit & Loss A/c	5,78,500	4,16,000
Taxation provision	1,43,000	1,49,500
10% debentures	2,45,000	1,95,000
Goodwill	97,500	1,23,500
Equity share capital	3,45,000	2,50,000
12% bank loan (For 24 months)	1,00,000	1,50,000
Creditors	2,92,500	1,43,000
Preference share capital	80,000	1,00,000
Bills payable	58,500	97,500
Bills receivable	52,000	78,000
Debtors	2,47,000	1,17,000
General reserve	2,21,000	1,17,000
11% debentures	45,000	68,000

OR

2. From the following information, calculate cash flow from operating and investing activities : 10

Particulars	Note No.	31-3-25 (₹)	31-3-24 (₹)
I. EQUITY AND LIABILITIES			
(1) Shareholders' Fund :			
(a) Equity share capital		3,50,000	3,00,000
(b) Reserves and surplus		57,000	38,000
(2) Current Liabilities :			
(a) Trade payables		53,000	35,000
(b) Other current liabilities		6,000	8,000
(c) Short-term provisions		32,000	28,000
Total		4,98,000	4,09,000

II. ASSETS			
(1) Non-Current Assets :			
(a)	Property, plant and equipment and intangible assets		
(i)	Property, plant and equipment	2,48,000	2,00,000
(ii)	Intangible asset (goodwill)	40,000	50,000
(b)	Non-Current investments	35,000	10,000
(2) Current Assets :			
(a)	Inventories	39,000	57,000
(b)	Trade receivables	1,08,000	75,000
(c)	Cash and bank balances	28,000	17,000
Total		4,98,000	4,09,000

3. Write a note on IAS-1. 10

OR

3. Write a note on IAS-2. 10

4. Define digital accounting and discuss some advantages and disadvantages of the same. 10

OR

4. Briefly explain the latest technologies and their applications in digital accounting. 10

5. Select the correct option from the following : (Any **ten** out of **twelve**) 10

(1) Which technology allows access to accounting data from anywhere, anytime ?

(A) Blockchain (B) Cloud Computing

(C) Artificial Intelligence (AI) (D) None of the above

(2) Which of the following is included in cash flow from financing activities ?

(A) Interest received (B) Loan repayment

(C) Depreciation (D) Sale of fixed assets

(3) Which IAS standard deals with valuation of inventories ?

(A) IAS-1 (B) IAS-2

(C) IAS-18 (D) None of the above

(4) Cash flow from operating activities includes :

(A) Depreciation (B) Debtors

(C) Creditors (D) All of the above

- (5) IAS-18 deals with :
- (A) Inventory valuation
 - (B) Revenue recognition
 - (C) Presentation of financial statements
 - (D) Asset depreciation
- (6) Which of the following is a tool of financial statement analysis ?
- (A) Trend analysis
 - (B) Ratio analysis
 - (C) Comparative analysis
 - (D) All of the above
- (7) A disadvantage of computerized accounting is :
- (A) Higher accuracy
 - (B) Requires IT skills
 - (C) Cost saving
 - (D) Easy reporting
- (8) Which ratio measures a company's short-term liquidity ?
- (A) Debt-Equity Ratio
 - (B) Current Ratio
 - (C) Return on Equity
 - (D) Inventory Turnover
- (9) Computerized accounting is not useful for :
- (A) NGOs
 - (B) Rural shops
 - (C) Home businesses
 - (D) All of the above
- (10) How is AI used in computerized accounting ?
- (A) Automates tasks
 - (B) Prints invoices
 - (C) Replaces reports
 - (D) All of the above
- (11) Depreciation of assets is addressed in :
- (A) IAS-4
 - (B) IAS-9
 - (C) IAS-16
 - (D) None of the above
- (12) The primary objective of financial statement analysis is to :
- (A) File taxes
 - (B) Calculate interest
 - (C) Prepare payroll
 - (D) None of the above
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