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0605N327

Candidate's Seat No : _____

IMBA in BI/IB/APR Sem.-8 Examination

F

C. F. P.

Time : 2-30 Hours]

May-2025

[Max. Marks : 70

- 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.

Q:1 What is CSR Reporting ? What are the key aspects of CSR Reporting? (14)

Q:2 Following are the balance sheet of vijay & Sons: (14)

Liabilities	1-1-2023	31-12-2023	Assets	1-1-2023	31-12-2023
Creditors	36,000	41,000	Cash	4,000	3,600
Loan from Partner	-	20,000	Debtors	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 26000 paid as dividend. The provision made for depreciation against machinery as on 1 Jan 2023 was Rs 27000. and on 31 Dec 2023 Rs 36000. Prepare Cash Flow Statement.-

OR

Q:2 What are the components of Consolidated Financial Statements.And Define Subsidiary Company. (14)

Q:3 What are IFRS and how it was implied in India? Also explain why is IFRS important. (14)

OR

Q:3 Explain: (14)

- Going concern concept
- Accrual basis of accounting
- Current assets

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Q:4 The following are the balance sheet of H Ltd and S Ltd

(14)

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Sh Capital (100Each)	50,00,000	10,00,000	Building	30,00,000	6,00,000
Reserve	2,00,000	1,00,000	Machinery	14,00,000	4,50,000
12%Debenture	10,00,000	4,00,000	Investment	12,00,000	-
Creditors	5,00,000	3,00,000	Stock	4,00,000	3,00,000
Bills Payable	3,00,000	2,00,000	Debtors	4,50,000	2,50,000
			BR	3,50,000	1,50,000
			Bank	2,00,000	2,50,000
	70,00,000	20,00,000		70,00,000	20,00,000

On the above-mentioned date H Ltd acquired 8000 shares of S Ltd. For consolidation of Rs 9,50,000. Other information are:

- I. S ltd has accepted bills of Rs 50,000 in favor of HLtd. From which bills of Rs 20000 has been discounted by the later company from the bank.
- II. Debtors of H Ltd includes Rs 1,00,000 due on S Ltd but creditorsof S Ltd include only 90,000 Rs due to h Ltd.
- III. Investment of H Ltd include purchase of Rs 1,00,000, 12% Debenture of S Ltd at par.

Prepare Consolidated Financial Statement.

OR

Q:4 The balance sheet of Sarasvati Co Ltd . disclosed the following position as on 31st March 2022 (14)

Liabilities	Rs	Assets	Rs
Share Capital 6,000 equity shares of Rs100 each	6,00,000	Goodwill	1,65,000
		Investments	5,25,000
		Stock	6,60,000
		Sundry Debtors	3,90,000
Profit & Loss A/c	75,000	Cash at Bank	60,000
General Reserve	2,25,000		
6% Debenture	4,50,000		
Sundry Creditors	1,50,000		
Workmen's Saving bankA/c	3,00,000		
	18,00,000		18,00,000

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1. The profits for the past five years were:
30,000
70,000
50,000
55,000
95,000
2. The market value of investments was Rs 3,30,000
3. Goodwill is to be valued at three years purchase of the average annual profits for the last five years .

Find the intrinsic value of each share.

Q:5 What does valuation of shares means and when it is required?

(14)