



Seat No. : \_\_\_\_\_

# DP-106

December-2025

Integrated MBA, Sem.-V

DSC-C-IMBA-352 : Financial Analysis and Reporting

Time : 2:00 Hours]

[Max. Marks : 50

1. List and briefly describe types of financial statements and identify sources of information where analysts and investors source this information for publicly traded companies. 10

OR

1. Analyze the differing informational needs of internal and external parties interested in reviewing a company's financial statements. 10
2. The following is the Balance Sheet of Apex Corp Pvt. Ltd. (all figures are in ₹ Lakhs) for the financial years ended 31 March, 2024 and 31 March, 2025. Prepare common size balance sheet statement. 10

Particulars	As at March 31, 2025 (₹ Lakhs)	As at March 31, 2024 (₹ Lakhs)
<b>ASSETS</b>		
Cash and Equivalents	14,000	9,500
Accounts Receivable	28,500	23,500
Inventory	36,000	29,000
Property, Plant, & Equipment (Net)	1,55,000	1,38,000
<b>TOTAL ASSETS</b>	<b>2,33,500</b>	<b>2,00,000</b>
<b>LIABILITIES &amp; EQUITY</b>		
Accounts Payable	19,000	15,500
Current Portion of Long-Term Debt	5,000	4,500
Long-Term Debt	65,000	60,000
Common Stock (Share Capital)	40,000	38,000
Retained Earnings (Reserves & Surplus)	1,04,500	82,000
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,33,500</b>	<b>2,00,000</b>

OR

2. (a) There are four companies in the nation manufacturing paper. Following data are available for the years 2024-25. (₹ in lakhs) 5

Company	Net sales	Operating cost	Operating assets
M Ltd.	300	245	110
N Ltd.	1500	1100	600
O Ltd.	1600	1150	1200
P Ltd.	1400	1020	900

Which is the best performer as per year evaluation ?

2. (b) Write a short note on window dressing. 5

3. Shah Ltd. provides you the following information at the year-end, March 31, 20X1: 10

Particulars	Amount (₹)	Amount (₹)
Sales		6,98,000
Less: Cost of Goods Sold		(5,20,000)
		1,78,000
Less: Operating Expenses (including Depreciation of ₹ 37,000)		(1,47,000)
		31,000
Other Income / (Expenses) :		
Interest Expense paid	(23,000)	
Interest Income received	6,000	
Gain on Sale of Investments	12,000	
Loss on Sale of Plant	(3,000)	
		(8,000)
		23,000
Less : Income tax		(7,000)
		16,000

Information Available

Particulars	31 <sup>st</sup> March, 20X1 (₹)	31 <sup>st</sup> March, 20X0 (₹)
Plant	7,15,000	5,05,000
Less: Accumulated Depreciation	(1,03,000)	(68,000)
	6,12,000	4,37,000
Investments (Long term)	1,15,000	1,27,000
Inventory	1,44,000	1,10,000
Trade receivables	47,000	55,000
Cash	46,000	15,000
Prepaid expenses	1,000	5,000
Share Capital	4,65,000	3,15,000
Reserves and surplus	1,40,000	1,32,000
Bonds	2,95,000	2,45,000
Trade payables	50,000	43,000
Outstanding liabilities	12,000	9,000
Income taxes payable	3,000	5,000

Analysis of Selected Accounts and Transactions during 20X0-X1

- (1) Purchased investments for ₹ 78,000.
- (2) Sold investments for ₹ 1,02,000. These investments cost ₹ 90,000.
- (3) Purchased plant assets for ₹ 1,20,000.
- (4) Sold plant assets that cost ₹ 10,000 with accumulated depreciation of ₹ 2,000 for ₹ 5,000 .
- (5) Issued ₹ 1,00,000 of bonds at face value in an exchange for plant assets on 31<sup>st</sup> March, 20X1.
- (6) Repaid ₹ 50,000 of bonds at face value at maturity.
- (7) Issued 15,000 shares of ₹ 10 each.
- (8) Paid cash dividends ₹ 8,000.

Requirement : Prepare a Cash Flow Statement as per AS-3 (Revised), using the indirect method.

**OR**

3. (a) According to AS-3, what are the three main classifications of cash flow activities ?  
Give relevant examples of these categories. 5
3. (b) Define value added statements & explain the primary utility of the Value Added Statement. 5
4. (a) Define “Forensic Accounting” and explain its importance. 5
4. (b) Reports can be classified based on their primary function or purpose. Identify and briefly describe types of business reports. 5

**OR**

4. How do the different components of an Annual Report from the summarized financial data to the detailed operational review—work together to provide a comprehensive and transparent view of a company’s performance, position, and future prospects ? 10
5. MCQs & answer in brief : (attempt any **ten**) 10
  - (1) What is Control Reports ?
  - (2) Difference between forensic accounting & traditional auditing.
  - (3) Define activity ratio.
  - (4) Define window dressing.
  - (5) Give two examples of operating activity under cash flow statement.
  - (6) Difference between value added statement & P&L account.
  - (7) Cash received from issuing shares will be reported under :
    - (a) Operating Activities
    - (b) Investing Activities
    - (c) Financing Activities
    - (d) Non-cash Transactions

- (8) Which type of audit or investigation is MOST associated with detecting fraud or manipulation in financial records ?
- (a) Statutory Audit
  - (b) External Audit
  - (c) Forensic Accounting
  - (d) Internal Cost Audit
- (9) Window Dressing in financial reporting refers to :
- (a) Legal restructuring of business
  - (b) Manipulation of accounts to present a better position
  - (c) External assurance by auditors
  - (d) Switching from IFRS to GAAP
- (10) The 'Notes to Accounts' section in annual reports primarily provides :
- (a) Auditor's personal opinions
  - (b) Explanatory and supplementary details to line items
  - (c) Marketing and branding details
  - (d) Future profit forecasts
- (11) Which of the following is NOT typically included in an Annual Report ?
- (a) CEO's Letter
  - (b) Corporate Social Responsibility Report
  - (c) Detailed Supplier Contracts
  - (d) Financial Statements
- (12) Which financial statement best reflects a company's liquidity position at a specific point in time ?
- (a) Income Statement
  - (b) Balance Sheet
  - (c) Cash Flow Statement
  - (d) Statement of Changes in Equity
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