

**IMBA in FS (NEP) Sem.-4 Examination**  
**DSC-C-FS-243T**

**Financial Statement Analysis**

Time : 2-00 Hours]

May-2025

[Max. Marks : 50

**Instructions:**

- Figures to the right indicate Full Marks.
- Do not write anything on the question paper.
- Simple calculator is allowed. Do not use a scientific calculator.

Q.1	Write a Format of Profit and Loss Account and Balance sheet in detail.	10																																
	<b>OR</b>																																	
Q.1	Why Vertical Analysis in Balance sheet is so much Important for the Businesses? Write in detail.	10																																
Q.2	The Details of the Shubham Ltd. are as under:	10																																
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(P.T.O)

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O/S Expenses	5,000		
	64,00,000		64,00,000

Compute the Following Ratios:

- 1) Gross Profit Ratio
- 2) Stock Turnover Ratio
- 3) Operating Ratio
- 4) Current Ratio
- 5) Liquid Ratio

**OR**

Q.2 Write a detailed difference between Financial Analysis and Financial Analytics in detail.

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Q.3 From the Following Balance sheet of Jethalal & Sons:

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Liabilities	01-01-2005	31-12-2005	Assets	01-01-2005	31-12-2005
Creditors	36,000	41,000	Cash	4000	3600
Loan from Partner	-	20,000	Debtor	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
Total	2,14,000	2,35,000	Total	2,14,000	2,35,000

During the Year Rs.26,000 Paid as a Dividend. The Provisions made for Depreciation against machinery as on 01/01/2005 was Rs.27,000 and on 31/12/2005 Rs. 36,000.

Prepare a Cash Flow Statements.

**OR**

Q.3

The Summarized Balance Sheet of Shubham Ltd. as on 31.12.2005 and 31.12.2005 are as Follows:

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Liabilities	2005	2006	Assets	2005	2006
Share Capital	4,50,000	4,50,000	Fixed Assets	4,00,000	3,20,000
General Reserve	3,00,000	3,10,000	Investments	50,000	60,000
P & L A/C	56,000	68,000	Stocks	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debt or Bank	2,10,000	4,55,000
Tax Provisions	75,000	10,000		1,49,000	1,97,000
Mortgage loan	-----	2,70,000			
	10,49,000	12,42,000		10,49,000	12,42,000
<b>Additional Details:</b>					
1) Investments costing Rs.8000 were sold For Rs.8500.					
2) Tax Provisions made during the year was Rs.9000.					
3) During the Year Part of Fixed Assets Costing Rs.10,000 was sold Rs.12,000 and the Profit was included in P & L A/C.					
You are required to Prepare Cash Flow Statements For 2006.					
Q.4	Write a detailed Format of Value-added Statements in detail.				10
<b>OR</b>					
Q.4	Compare and Contrast between Value-added Statements and Profit and Loss Account in detail.				10
Q.5	Write the Following: (Any 5 Out of 7) (Each Question Contains with 2 Marks)				10
1) Explain the Components of Financial Activity in the Cash Flow Statements in detail.					
2) Write a Formula of Creditors Ratio.					
3) Write a Formula of Liquidity Ratio.					
4) Write a Formula of Dividend Pay-out Ratio.					
5) When to use Horizontal Analysis V/S Vertical Analysis in detail?					
6) Explain the Components of Operating Activity in the Cash Flow Statements in detail.					
7) Mention a Formula of Inventory Turnover Ratio.					