

Unit IV

No. of Printed Pages : 04

Roll No.

7. “Fund flow Statement and Cash Flow Statement are important tools for financial analysis.” Discuss the statement with examples. **14**

8. The following information's of the company are given below. Comment on each ratio and measure the performance of company as per your judgement. **14**

Particulars	Ratios		
	F.Y. 2014-15	F.Y. 2015-16	F.Y. 2016-17
ROI(%)	12.38	11.38	13.55
EPS (Rs.)	3.72	3.54	5.99
DPS (Rs.)	1.50	1.75	2.00
P/E ratio (times)	7.09	7.00	4.88
Debts Equity Ratio	2.57	2.90	3.00
Interest coverage ratio (times)	5	5.25	7
Current Ratio	2.25	1.59	1.35

AA-353

M.B.A. EXAMINATION, Dec. 2018

(First Semester)

(Re-appear Only)

MBA105

FINANCIAL ACCOUNTING FOR
MANAGERS

Time : 3 Hours]

[Maximum Marks : 70

Before answering the question-paper candidates should ensure that they have been supplied to correct and complete question-paper. No complaint, in this regard, will be entertained after the examination.

Note : Attempt *Five* questions in all, selecting at least *one* question from each Unit. All questions carry equal marks.

Unit I

1. Explain the relevance of preparing trial balance, profit and loss account and Balance Sheet independently. **14**
2. Explain the following with their relevance in accounting : **3½ each**
 - (a) Matching concept
 - (b) Revenue realisation concept
 - (c) Accounting period concept
 - (d) Capital expenditures.

Unit II

3. Explain the term “directors report” and discuss the various contents in directors report with examples. **14**
4. Explain the following with their accounting treatment in P/L account and Balance Sheet.
 - (a) Prepaid expenses
 - (b) Income received in advance
 - (c) Provisions for doubtful debts on debtors
 - (d) Deferred revenue expenditures. **3½ each**

Unit III

5. XYZ Ltd. purchased a Machine on 01/04/2007 for Rupees 4,70,000 and installed at a cost of Rupees 30,000. On 01/10/2008, it purchased , another machine for Rupees 2,00,000 and on 01/10/2009 it sold off the first machine purchased in 2007 for Rupees 3,80,000. On the same date it purchased a machinery for Rupees 2,90,000. On 01/10/2010, the second machinery purchased for Rupees 2,00,000 was sold off for 90,0000.
Prepare Machinery Account for the period 2007 to 2012 by providing Written down method of depreciation with 20% p.a. rate of depreciation on 31st March. **14**
6. Describe the need of valuation of goodwill and explain any two methods of goodwill valuation with example and thier relevance. **14**