

Roll No. _____

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Shree Damodar College of Commerce & Economics, Margao Goa
T.Y.BBA(FS), Sem. V, Semester-End Assessment, October 2019
BFS C505: Financial Statement Analysis

Max. Marks: 60

Duration: **3** hours

Instructions:

- Start each question on fresh page.
- Figures to the right indicate maximum marks.
- Q.1 is compulsory.
- Answers to sub questions for Q.1 should be approximately 100 words each.
- Answer any four from Q.2 to Q.6.
- Use of Non Programmable calculator is permitted.

Q. 1. Answer any FIVE of the following:

(05 x 04 = 20 marks)

- a) Explain any four types of Ratio's.
- b) Explain the importance of Financial Statement Analysis
- c) Explain the significance of Trend Analysis
- d) Write a note on Extensible Business Reporting Language
- e) Elaborate on Value Added Statement
- f) Write a note on Auditor's Report

Q.2. From the following information of Hindustan Aeronautics Ltd, you are required to prepare Common Size Balance Sheet for the year ended 31-03-2018:

(10)

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Share capital	450000	Goodwill	60000
Securities premium a/c	240000	Machinery	300000
General reserve	180000	Premises	720000
Capital reserve	60000	Furniture	30000
6% debentures	150000	Government bonds	24000
Bank loan (long term)	105000	Debtors	210000
Bank overdraft	330000	Stock	240000
Sundry creditors	180000	Cash at bank	120000
Provision for taxation	60000	Prepaid expenses	36000
		Preliminary expenses	15000
	1755000		1755000

Q.3. From the following information of Bilcare Ltd., you are required to prepare Comparative Balance Sheet for the year 2017-2018 and give your comments. (10)

Liabilities	2017 Rs.	2018 Rs.	Assets	2017 Rs.	2018 Rs.
Share Capital:			Building	90000	120000
Equity share capital	105000	250000	Investment	20000	80000
Reserve and Surplus	10000	180000	Bills receivable	12000	10000
Bank Loan	100000	50000	Stock	268000	240000
Bank overdraft	45000	-	Debtors	80000	160000
Sundry creditors	200000	90000	Cash	10000	30000
Provision for taxation	25000	70000	Preliminary Expense	5000	-
	485000	640000		485000	640000

Q.4. Compute the ratio's from the given below information: (10)

LIABILITIES	Rs.	ASSETS	Rs.
Equity Share Capital	60000	Furniture	42000
Profit & loss a/c	9000	Plant and Machinery	153000
General Reserve	12000	Stock	60000
12% Debentures	174000	Sundry Debtors	30000
Sundry Creditors	30000	Cash at Bank	12000
Bank overdraft	15000	Bills receivable	3000
	300000		300000

- Calculate:
1. Current Ratio.
 2. Debt to Equity Ratio
 3. Proprietary Ratio.
 4. Quick Ratio.
 5. Inventory to Working Capital Ratio.

Q.5. Explain the component of Corporate Annual Report. (10)

Q.6. Explain the significance of Corporate Governance. (10)
