



K. K. Wagh Institute of Engineering Education & Research, Nashik
(An Autonomous Institute From A.Y. 2022-23)

SUMMER-2024	
Exam Seat No.:	
Academic Year:2023-2024	Semester:III
Class:SY	Program:MBA
Branch Code:M.B.A.	Pattern:2022
Name of Course:Financial Statement Analysis and Reporting	Course Code:MBA22 3 2 08
Max. Marks:30	Duration:1.15 Hrs.

Instructions: Candidates should read carefully the instructions printed on the Question Paper and on the cover page of the Answer Book, which is provided for their use.

1. This question paper contains 6 page(s).
2. Answer to each new question is to be started on a new page.
3. Assume suitable data wherever required, but justify it.
4. Draw the neat labelled diagrams, wherever necessary.
5. The last columns indicates the Course Outcome and level of Blooms Taxonomy of the Question/sub-question.

Question No. 1 Attempt following Question

- 1 a) Define IFRS, Explain objectives & scope of IFRS. (6) CO1

OR

- 1 b) Explain the fundamental accounting assumptions to the financial statement. (6) CO1

Question No. 2 Attempt following Question

- 2 a) Prepare Trend Analysis Statement of Ronaldo Ltd. From the following information. (6) CO4

Particulars	2022-23	2023-24
<u>Assets</u>		
Buildings	10,000	20,000
Plant And Equipment	15,000	10,000
Stock	50,000	70,000
Debtors	50,000	60,000
Total	1,25,000	1,60,000
<u>Liabilities</u>		

Paid up capital (₹ 10 shares – Rs.7-50 paid up)	56,000	56,000
Profit & loss A/c	13,000	15,000
Trade creditors	26,000	39,000
Bank	30,000	50,000
Total	1,25,000	1,60,000

OR

2 b) Messi Ltd. Balance Sheet for the year ended 31st March 2023 & 2024.

(6) CO4

Particulars	March 31, 2023	March 31, 2024
<u>I. Equity and Liabilities</u>		
Equity share capital	4,00,000	6,00,000
Reserves and surplus	1,50,000	2,00,000
Secured borrowings	3,00,000	3,60,000
Unsecured borrowings	70,000	1,00,000
Trade payables	60,000	90,000
Bank overdraft	10,000	30,000
Other current liabilities	30,000	50,000
Total	10,20,000	14,30,000
<u>II. Assets</u>		
Fixed assets	5,00,000	8,00,000
Non-current investments	1,25,000	1,50,000
Loans & Advances	80,000	1,20,000
Inventories	1,55,000	1,45,000
Trade receivables	90,000	1,20,000
Prepaid Exps	60,000	80,000
Cash at bank	10,000	15,000

Total	10,20,000	14,30,000
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Show Liquidity Analysis with the help of following ratio –

1. Current ratio.
2. Liquid Ratio.
3. Absolute Liquid Ratio.

Question No. 3 Attempt following Question

- 3 a) From the following information of Cruyff Ltd., Evaluate Profit & Loss Account by using Common-size Analysis technique. (6) CO4

Particulars	31 st March 2024	31 st March 2023
Cost of Material Consumed	13,44,000	6,00,000
Revenue from Operations (% of Materials Consumed)	125%	200%
Other Expenses (% of Operating Revenue)	10%	10%
Tax Rate	40%	40%

OR

- 3 b) Zinedine Ltd. Income statement for the year ended 31st March 2024. (6) CO4

Particulars	Rs.
Revenue	2,50,000
Cost of Sales	1,45,000
Operating Profit	1,05,000
Administrative Expenses	15,000
Selling Expenses	7,500
EBIDTA	82,500
Depreciation	12,500
Finance Cost	15,000
PBT	55,000
Provision for Tax	18,000

PAT	37,000
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Other Information -

1. Share Capital Rs.10,00,000/-, 1,00,000 shares of Rs.10/- each
2. Shareholders Fund Rs.10,50,000/-
3. Debt Fund Rs.7,50,000/-

Analyse the financial statement with the help of following ratios -

1. Net Profit Ratio.
2. EPS.
3. Interest Coverage Ratio.
4. Return on Capital Employed.

Question No. 4 Attempt following Question

4 a) Platini Ltd.

(6) CO3

Particulars	2024 (Rs.)	2023(Rs.)
Euity and Liabilities		
<u>Shareholders Fund</u>		
Share Capital	12,00,000	10,00,000
Reserve and Surplus	4,50,000	2,50,000
<u>Non Current Liabilities</u>		
Long Term Borrowings	7,50,000	5,00,000
<u>Current Liabilities</u>		
Trade Payables	1,50,000	1,00,000
Other Current Liabilities	20,000	10,000
Total	25,70,000	18,60,000
Assets		
<u>Non-Current Assets</u>		
Plant and Equipments	4,50,000	5,00,000
Non-Current Investments	6,00,000	0
<u>Current Assets</u>		
Inventory	8,00,000	7,20,000
Trade Receivables	4,50,000	5,40,000
Cash and Cash Equivalent	2,70,000	1,00,000
Total	25,70,000	18,60,000

Other Information –

1. Interim Dividend Paid during the year Rs. 15,000/-
2. Machinery costing Rs. 10,000, sold for Rs. 7,500/-
3. Depreciation for the year Rs. 40,000/-

Prepare Fund Flow Statement

OR

4 b) Stefano Ltd.

(6) CO3

	31 st March 2024	31 st March 2023
Particulars		
Equity and Liabilities		
<u>Shareholders Fund</u>		
Share Capital	25,00,000	20,00,000
Reserve and Surplus	5,80,000	4,50,000
<u>Non-Current Liabilities</u>		
Long Term Borrowings	7,00,000	5,00,000
<u>Current Liabilities</u>		
Trade Payables	1,50,000	2,40,000
Other Current Liabilities	1,70,000	2,10,000
Total	41,00,000	34,00,000
Assets		
<u>Non-Current Assets</u>		
Plant and Equipment	18,00,000	20,00,000
Non-Current Investments	1,50,000	1,00,000
<u>Current Assets</u>		
Inventory	17,50,000	11,50,000
Trade Receivables	2,00,000	1,00,000
Cash and Cash Equivalent	2,00,000	50,000
Total	41,00,000	34,00,000

Other Information –

Net profit for the year is Rs. 1,30,000/-

Investment costing Rs. 50,000/- sold for Rs. 70,000/-

You are required to prepare Cash Flow Statement.

Question No. 5 Attempt following Question

5 a) Explain the users and their roles in evaluation of the financial statements. (6) CO2

OR

5 b) Describe window dressing, Explain advantages and disadvantages of window dressing. (6) CO2

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