

**18076**

**B.B.A. Examination, Dec.-2024**

**Accounting and Financial Analysis**

**(BBA-104)**

**(New Course)**

*Time : Three Hours ] [Maximum Marks : 75*

**Note :** Attempt **all** the sections as per instructions.

**Section-A**

**(Very Short Answer Type Questions)**

**Note :** Attempt **all** questions. Each question carries **3** marks. Very short answer is required not exceeding **75** words.

5×3=15  
**P.T.O.**

1. What is Fund from operation? 3
2. What do you mean by Cash and Cash Equivalent? 3
3. If Opening stock is ₹15,000. Closing Stock ₹25,000 and cost of sales ₹2,40,000, Find Stock Turnover. 3
4. What is Going Concern Concept of Accounting? 3
5. Give three examples of Intangible Assets. 3

**Section-B**

**(Short Answer Type Questions)**

**Note :** Attempt any **two** questions out of the following three questions. Each **18076/2**

question carries **7.5** marks. Short answer is required not exceeding **200** words.  $2 \times 7.5 = 15$

6. Distinguish between Profit & Loss Account and Balance Sheet.  $7\frac{1}{2}$
7. What do you understand by Double Entry System? What are its characteristics?  $7\frac{1}{2}$
8. Find Current Assets and Current Liabilities from the following.  $7\frac{1}{2}$
- (i) Current Ratio=2.5:5
- (ii) Liquid Ratio=1.5:1
- (iii) Working Capital=₹60,000

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**P.T.O.**

### **Section-C**

#### **(Detailed Answer Type Questions)**

- Note :** Attempt any **three** questions out of the following five questions. Each question carries **15** marks. Answer is required in detail.  $3 \times 15 = 45$
9. What is Fund Flow Statement? What steps will you take to prepare Fund Flow statement?  $15$
10. What is Accounting? Explain its importance and limitation.  $15$

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11. "Accounting conventions and concepts are foundation of accounting principles."

Describe various conventions and concepts while explaining this statement. 15

12. You have been given the capital structure of a company: 15

1,000, 10% Preference Shares of ₹100 each.

2000 Equity shares of ₹100 each.

Profit before Tax ₹60,000

Tax Rate 40%

Proposed Dividend 10%

Market Price of Equity Share ₹150 per

share.

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P.T.O.

Calculate :

(a) Earning per share

(b) Earning yield Ratio

(c) Dividend Pay-out Ratio

13. The Balance sheet of Mr. Ram is as follows:

Liabilities	Ist Jan.	31st Dec.	Assets	Ist Jan.	31st Dec.
	₹	₹		₹	₹
Sundry					
Creditors	25,000	30,000	Building	50,000	60,000
Bills payable	12,000	10,000	Machine	30,000	45,000
Outstanding Exp.	8,000	5,000	Stock	45,000	40,000
Bank Loan	30,000	40,000	Debtors	30,000	38,000
Capital	1,00,000	1,15,000	Cash	20,000	17,000
	1,75,000	2,00,000		1,75,000	2,00,000

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During the year, Mr. Ram has withdrawn ₹12,000 for his personal use. Provision for depreciation on Machine on 1st Jan. and 31st Dec. were ₹14,000 and ₹ 20,000 respectively.

A machine costing ₹8,000 (accumulated depreciation ₹5,000) was sold for ₹4,000.

Prepare Cash Flow Statement.

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