

NEP - Semester End Examination – October 2025

Program: S.Y.B.Com (M&S) III Course: Financial Statement Analysis (FSA)Program Code: UGMS02 Course Code: NUMS305

Duration: 1 Hour

Max. Marks: 30

Instructions:

1. All questions are compulsory.
2. Figures to the right indicate full marks.
3. Draw neat diagrams wherever necessary.

Q. 1	(a)	Fill in the blanks with an appropriate answer from the alternatives given.	[05]	Course Outcome	Knowledge Level
	I)	Sales Rs 2,0,0,000 Variable cost Rs 1,80,000 Contribution ?			
	a.	20,000	b.	40,000	
	c.	30,000	d.	50,000	
	II)	EBIT Rs 80,000 Interest Rs 40,000 EBT ?			
	a.	30,000	b.	10,000	
	c.	40,000	d.	15,000	
	III)	If current assets increase by Rs 30,000 and current liabilities increase by Rs 20,000, what is the net effect on working capital?			
	a.	Increase of Rs 10,000	b.	Increase of Rs 30,000	
	c.	Decrease of Rs 10,000	d.	No change	
	IV)	Opening working capital = Rs 1,30,000; Closing working capital = Rs 1,60,000. What is the change in working capital?			
	a.	Increase of Rs 30,000	b.	Decrease of Rs 30,000	
	c.	Increase of Rs 1,50,000	d.	No change	
	V)	If current assets = Rs 2,50,000 and current liabilities = Rs 1,50,000, what is the working capital?			

CO1,
CO4

L1

		a. Rs 4,00,000	b. Rs 1,00,000			
		c. Rs 2,50,000	d. Rs 1,50,000			
	(b)	State whether the following statements are true or false.		(05)	CO1, CO2, CO3, CO4	L1
	I)	Fund flow analysis is based on accrual accounting.				
	II)	Accounting policies are the specific accounting principles and methods adopted by an enterprise.				
	III)	A firm without debt will have financial leverage equal to one.				
	IV)	Payment of dividend is an application of funds.				
	V)	If an enterprise does not follow accrual basis, it must disclose this fact.				
Q. 2		Attempt any ONE of the following.		[10]	Course Outcome	Knowledge Level
	(a)	Compute following leverages ; 1. Operating 2. Financial 3. Combine Sales 3,000 Units Selling Price Rs 100 Per unit Variable Cost Rs 40 Per unit Fixed Cost Rs 30,000 10% Debentures Rs 1,00,000 Tax 30%			CO4	L3
		OR				
	(b)	Compute following leverages ; 4. Operating 5. Financial 6. Combine Sales 5,000 Units Selling Price Rs 10 Per unit Variable Cost Rs 4 Per unit Fixed Cost Rs 5,000 10% Debentures Rs 10,000 Tax 40%			CO4	L3

Q. 3	Attempt any ONE of the following.		[10]	Course Outcome	Knowledge Level	
(a)	Prepare statement of working capital :			CO3	L6	
	Particulars	2024 (Rs)				2025 (Rs)
	Cash	12,000				15,000
	Stock	18,000				16,000
	Bank overdraft	2,000				3,000
	Creditors	5,000				7,000
	Debtor	50,000				60,000
	Bills payable	4,000				6,000
	Bills receivable	15,000				10,000
	Outstanding expenses	3,000				2,000
Marketable Investment	12,000	15,000				
OR						
(b)	Prepare Fund Flow statement			CO3	L6	
	Particulars	Rs.				
	Opening cash balance	3,60,000				
	Purchase of raw material	40,000				
	Payment of salary	10,000				
	Commission received	15,000				
	Purchase of investment	1,00,000				
	Sale of building	1,50,000				
	Payment of advertisement	1,500				
	Issue of bonds	1,00,000				
	Payment of dividend	30,000				
	Sale of goods	80,000				
	Redemption of debenture	50,000				

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