

NEP - Semester End Examination – October 2025

Program:	<u>S.Y.B.Com (M&S) <u>III</u></u>	Course: <u>Financial Statement Analysis (FSA)</u>
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?		CO1, CO4	L1
		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?			

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