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(Printed Pages 7)

(21223)

Roll No. ~~XXXXXXXXXX~~

BBA- I Sem.

18076

B.B.A. Examination, Dec.-2023

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 Questions)

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

P.T.O.

1. What do you mean by trend analysis? 3
2. What is working capital? 3
3. State conservatism principle. 3
4. Find the net worth of the business if the total asset is ₹ 1,30,000 and its liabilities are ₹ 70,000. 3
5. What is Operating Ratio? How is it calculated? 3

Section-B

(Short Answer Type Questions)

Note : Attempt any **two** questions out of the following **3** questions. Each question carries **7½** marks. Short answer is required not exceeding 200 words.

6. Distinguish between Capital Expenditure and Revenue Expenditure. 7½

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7. Show the accounting equation on the basis of the following transactions: 7½

(a) Mohan started business with cash ₹40,000.

(b) Purchased goods on credit ₹15,000.

(c) Sold goods costing ₹12,000 on credit for ₹15,000.

(d) Withdraw cash for private use ₹4,000.

(e) Received Interest ₹1,500.

8. What are the differences between Fund Flow Statement and Cash Flow Statement? 7½

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Section-C

(Long Answer Type Questions)

Note : Attempt any **three** questions out of the following **5** questions. Each question carries **15** marks. Answer is required in details.

9. Calculate current assets of a Company from the following informations: 15
- (a) Stock Turnover : 4 times
 - (b) Stock at the end is ₹20,000 more than stock in beginning
 - (c) Sales ₹3,00,000 and Gross Profit Ratio : 20%

(d) Current Liabilities ₹40,000

(e) Quick Ratio 0.75

10. The Balance Sheet of Mr. Aditya is as follows:

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Liabilities	Ist Jan.	31st Dec.	Assets	Ist Jan.	31st Dec.
	₹	₹		₹	₹
Creditors	35,000	40,000	Cash	15,000	8,000
Bills Payable	10,000	5,000	Debtors	40,000	30,000
O/S Expenses	5,000	2,000	Inventories	25,000	35,000
Bank Loan	-	50,000	Fixed Assets	90,000	1,64,000
Capital	1,20,000	1,40,000			
	1,70,000	2,37,000		1,70,000	2,37,000

During the year a Machine (Costing ₹10,000 accumulated depreciation ₹4,000) was Sold for ₹3,000. The

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P.T.O.

provision for depreciation on Fixed Assets on 1st Jan. and 31st Dec. were ₹12,000 and ₹18,000 respectively. Total interest on loan ₹7,000 was paid. Profit during the year was ₹45,000. Prepare cash flow statement.

11. What do you understand by Accounting Principles? Explain various accounting principles. Also describe their limitations. 15

12. What is mean by Journal? Explain the rules of Journalising in detail along with the illustrations. 15

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13. What is Fund Flow Statement? Discuss its importance and objectives. 15