

Q.16 What is the difference between cash and fund flow statement?

Q.17 What do you understand with Methodical classification?

Q.18 Write down the treatment of Provision for taxation in Fund flow statement.

SECTION-C

Note: Long answer questions. Attempt any one questions out of two questions. (1x10=10)

Q.19 What do you understand with the analysis of financial statements? Categorize the importance of the analysis of financial statements.

Q.20 What do you understand with cash flow statement? Draw the Performa of cash flow statement.

(40)

(4)

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2nd Sem / (BFSI) Subject : Financial Accounting - II

Time : 2 Hrs.

M.M. : 50

SECTION-A

Note: Very short questions. Attempt all ten questions.
(10x1=10)

Q.1 _____ share capital has priority both in repayment of dividend as well as capital.

- a) Equity b) Non preference
- c) Preference d) All of the above

Q.2 The part of authorized capital which can be called up only on the Company being wound up is called:

- a) Issued Capital b) Unsubscribed Capital
- c) Reserve Capital d) None of these

Q.3 A company issued 1,000, 12% debentures of ₹ 100 each at 10% premium. 12% stand for:

- a) Rate of dividend b) Rate of Tax
- c) Rate of interest d) None of these

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- Q.4 The term current asset doesn't cover
- a) Car b) Debtors
 - c) Stock d) Prepaid expenses
- Q.5 Liquid assets is determined by
- a) Current assets - stock - Prepaid expenses
 - b) Current assets + stock + prepaid expenses
 - c) Current assets + Prepaid expenses
 - d) None of the above
- Q.6 Funds Flow Statement holds significance for
- a) Shareholders b) financiers
 - c) Government d) All of the above
- Q.7 In cash flows, when a company invests in fixed assets and short-term financial investments result in
- a) Increased Equity b) Increased Liabilities
 - c) Decreased Cash d) Increased Cash
- Q.8 Capital of a company is divided in units which is called:
- a) Debentures b) Share
 - c) Stock d) Bond

- Q.9 Issue of shares at a price lower than its face value is called :
- a) Issue at a Loss b) Issue at a Profit
 - c) Issue at a Discount d) Issue at a Premium
- Q.10 The company is managed by the group of persons known as:
- a) Board of directors b) Group of member
 - c) Team of shareholders d) None of the above

SECTION-B

Note: Short answer type questions. Attempt any six questions out of eight questions. (6x5=30)

- Q.11 List any five difference between company and partnership.
- Q.12 Show the accounting entries for the issue of shares at discount.
- Q.13 Illustrate the classification of debentures.
- Q.14 Show the Performa of Balance sheet as per schedule III of Companies Act 2013.
- Q.15 Briefly list down the advantage of ratio analysis.