

(a) Working capital ratio

(b) Liquid Ratio

(c) Average collection period

(d) Average payment period

13. Balance sheets of Diya Enterprises as on 31st December were as follows :

Liability	2021 ₹	2022 ₹	Assets	2021 ₹	2022 ₹
Creditors	80,000	88,000	Cash	20,000	14,000
Bank loan	80,000	1,00,000	Debtors	60,000	1,00,000
Loan from Mr. X	50,000	-	Stock	70,000	50,000
Capital	2,50,000	306,000	Machinery	160,000	1,10,000
			Land	80,000	1,00,000
			Building	70,000	1,20,000
	4,60,000	4,94,000		4,60,000	4,94,000

During the year machinery costing ₹20,000 (accumulated depreciation ₹6,000) was sold for ₹ 10,000. The provision for depreciation as on 01.01.2021 was ₹50,000 and on 31.12.2021 ₹80,000. Ne profit for the year 2021 amounted to ₹90,000.

You are required to prepare :

(a) A schedule of changes in working capital

(b) A fund flow statement.

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BBA - I Sem.

Roll No.

18076

B.B.A. Examination, Dec.-2022
Accounting and Financial Analysis

(BBA-104)

(New Course)

Time : Three Hours / [Maximum Marks : 75]

Note : Attempt all the Section as per instruction.

Section-A

(Very Short Answer Questions)

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

3×5=15

1. What is fund flow statement?
2. If net working capital for current year is ₹50,000, while it was (-) 80,000 in the previous year, what is the net change in working capital?

P.T.O.

3. What are the different types of accounts?
Give the rules of debit and credit.
4. Ledger is the principal book of accounts.
Do you agree with this view?
5. What is dual aspect of accounting?

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. The following balances existed in the books of Aditya traders on 31st March 2022 :

<u>Debit Balance :</u>	₹
Cash in hand	56,800
Cash at bank	4,400
Stock	62,400
Furniture	15,000
Debtors	48,000

<u>Credit Balance :</u>	₹
Bank Loan	20,000
Trade creditors	14,000

Pass opening journal entries on April, 2022.

7. Difference between Balance sheet and Trail balance.

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8. Explain various accounting principles in detail.

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. 15×3=45

9. What is Cash flow statement? What are its main objectives? Explain the procedure of preparation of Cash flow statement.
10. Define goodwill and explain its different types. Discuss the various methods of valuation of goodwill.
11. What is ratio analysis? Discuss the significance of various ratios for management. Explain any three ratios with formula.

12. The following data has been taken from the records of Anmol Ltd. as on 30.06.22-

Cash	₹25,000	Debtors	₹12,000
BIP	₹3,000	Stock	₹8,000
Sales	₹53,000	Prepaid Exp.	₹2,000
Purchase	₹34,000	Creditors	₹12,000
Purchases Return	₹750		

on the basis of the above data calculate :

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P.T.O.