

2123
Bachelor of Business Administration
Fifth Semester
BBA-307: Financial Statement Analysis

Time allowed: 3 Hours

Max. Marks: 80

NOTE: Attempt four short answer type questions from Section-A. Attempt two questions each from Section B and C respectively.

X-X-X

Section – A

- I. Attempt any four of the following:
- Difference between Value added Statement and Profit and Loss account.
 - What are the limitation of Financial statement analysis
 - Write a short note on Extensible Business reporting language (XBRL)
 - What is Value added statement, Give example
 - What are the different types of Annual reports ?
 - What is the purpose of Corporate social reporting? (4x5)

Section - B

- II. From the following information, interpret the result of operations of a manufacturing concern, using the Trend Ratios:

	(Rs. in lakhs)			
	2011	2012	2013	2014
Net Sales	100	85	130	160
Less: Cost of Goods Sold	70	65	80	85
Gross Profit	30	20	50	75
Less: Operating Expenses	10	10	15	20
Net Operating Profit	20	10	35	55
Less: Taxes	10	5	17.5	27.5
Profit after Tax	10	5	17.5	27.5

- III. Explain in detail the Income Statement for manufacturing companies. (15)
- IV. Explain in detail the preparation and analysis of Value added statement. What are the important elements of Value added analysis? (15)
- V. The following are the ratios relating to the activities of National Traders Limited:-

Stock Velocity	:	6 months
Payables (Creditors) Velocity	:	2 months
Receivables (Debtors) Velocity	:	3 months
Gross Profit Ratio	:	25%

Gross Profit for the year ended 31st March 2021 amounts to Rs. 4, 00,000. Closing Stock of the year is Rs. 10,000 above the opening stock. Bills receivables amount to Rs. 25,000 and Bills Payable to Rs. 10,000.

Find out:

- a) Sales
- b) Purchases
- c) Sundry Creditors
- d) Trade Receivables
- e) Closing Stock

(15)

Section - C

- VI. What are the basics of annual report? Explain in detail the four parts of annual report.
(15)
- VII. What is the purpose of preparing Statement of Changes in Working Capital? Explain and illustrate.
(15)
- VIII. What are the benefits of Corporate Social Reporting? Explain the various types of CSR.
(15)
- IX. What do you mean by good Corporate Governance? Explain the broad categories of Corporate governance.
(15)