QP Code: U24A079			Reg. No	•	•••••
			Name	•	••••••
	ST MARY'S COLLEG	`	, .		
	I SEMESTER BBA (FYUGP) RRA1C 1103 · Con	DEGREE EXAMI nmunicating with I	-		
		Admission Onward		ata	
		(Credits: 4)			
Time:	2 Hours			Maximum Maximu	arks : 70
		Section A			
	[Answer all. Each question	on carries 3 Marks]	(Ceiling: 24)	Marks)	
1.	Define assets.				[BTL1]
2.	Define accounting.				[BTL1]
3.	What is an accounting equation?				[BTL1]
4.	Prepare Trial Balance from the follow Cash ₹10,000 Purchase ₹15,000 Rent Expense ₹2,000	ing information. Sales ₹20,000 Capital ₹5,000 Creditors ₹2,000			[BTL2]
5.	Calculate depreciation using the straig useful life of 5 years and no salvage v	•	nachine costi	ng ₹10,000 with a	[BTL3]
6.	Define expenses.				[BTL1]
7.	Calculate gross profit margin from sal	es of ₹200,000 and co	st of goods s	old ₹150,000.	[BTL3]
8.	What is the interest coverage ratio for expense ₹20,000?	the following data: Op	perating prof	it ₹100,000, Interest	[BTL3]
9.	How does a cash flow statement provi	de insight into a comp	any's financi	al position?	[BTL4]
10	i) Commenced business with cash ₹ 8 ii) Purchased goods for cash ₹ 5,000 iii) Brought goods from Madhavan for	30,000			[BTL2]
	[Answer all. Each question		(Ceiling: 36	6 Marks)	
11	. Define and explain cost and revenue v	vith examples.			[BTL1]
	 The following cash flows are available Cash Flow from Operating Activities Cash Flow from Investing Activities Cash Flow from Financing Activities Opening Cash Balance: ₹10,000 Prepare the Cash Flow Statement. 	e for ABC Ltd. for the s: ₹80,000 : ₹30,000	year ending	31st March 2024:	[BTL1]
13	. From the following data construct a b cost Rs. 20000, Variable cost Rs 6 per		7000 units (Rs. 10 each, fixed	[BTL4]
14	. Discuss about various tools of analysi	s of Financial Stateme	nts.		[BTL3]

15. Convert the following statement of profit and loss into the comparative statement of profit and loss of BCR Co. Ltd.:

Particulars Note No.	2015-16 (Rs.)	2016-17 (Rs.)	
(i) Revenue from operations	60,00,000	75,00,000	
ii) Other incomes	1,50,000	1,20,000	
(iii) Expenses	44,00,000	50,60,000	
(iv) Income tax	35%	40%	

16. From the following details prepare the P/L A/c of M/s Ram Bros. for the year ending 31-03- [BTL3] 2025.

Gross Profit transferred from Trading A/c is 1,97,500

- Salaries 86,000
- Discount Allowed 4,200
- Discount Received 5,000

- Bad Debts 17,000
- Printing and Stationery 1,400
- Depreciation 15,000

- Insurance 11,500
- Carriage outward 3,100
- Interest received 6,700

- Rent 24,000
- 17. Company XYZ has the following financial data for the year ending December 31, 2023:
 - Sales Revenue: ₹500,000
- Cost of Goods Sold (COGS): ₹300,000
- Operating Expenses: ₹100,000
- Interest Expense: ₹20,000
- Tax Expense: ₹30,000

Calculate:

- i) Gross Profit Margin.
- ii) Net Profit Margin.
- 18. From the following information, prepare a Common Size Income Statement for the year ended March 31, 2016 and March 31, 2017:

Particulars	2016-17 (Rs.)	2015-16 (Rs.)	
Net sales	18,00,000	25,00,000	
Cost of goods sold	10,00,000	12,00,000	
Operating expenses	80,000	1,20,000	
Non-operating expenses	12,000	15,000	
Depreciation	20,000	40,000	
Wages	10,000	20,000	

Section C

[Answer any one. Each question carries 10 Marks] (1x10=10 Marks)

19. The following are the extracts from the income statements of Bright Ltd., for the 6 years ending 2016. You are required to calculate trend percentages, taking 2011 as the base year and give two major conclusions you can draw. (figures in thousands)

Particulars	2011	2012	2013	2014	2015	2016
Sales	300	340	420	480	520	600
Cost of Goods Sold	180	204	256	287	300	330
Office Expenses	40	42	45	50	55	60
Selling Expenses	20	25	30	40	50	60
Net Profot	60	69	89	103	115	150

20. Critically evaluate the role of financial ratios (profitability, liquidity, solvency) in decision-making for business expansion. [BTL5]

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[BTL2]

[BTL4]

[BTL5]