

**Total Pages – 01(One)**

**PKC/PG/IVS/ON/COM-404A/21**

**2021**

**M.Com**

**4<sup>th</sup> Semester Examination**

**Financial Statement Analysis**

**PAPER – COM – 404A**

**Full Marks: 50**

**Time: 2 Hours**

*The figures in the right-hand margin indicate full marks.*

*Candidates are required to give their answers in their own words as far as practicable.*

---

**UNIT- I**

**Answer any two of the following questions (2 X 10 Marks)**

1. Why do you need a credit policy? How do you evaluate a credit policy? (4+6)=10
2. State the various tools and techniques of financial statement analysis. 10
3. XYZ Company's details are as under on 31.03. 3021:

Revenue	Rs. 29, 26,100,
Income	Rs.4,21,200,
Assets	Rs. 27,98,700,
Shareholders equity	Rs.13,57,200.

You are required to calculate return on equity. 10
4. For each of the following transactions, calculate the resulting cash flow and state the nature of cash flow, viz., operating, investing and financing.
  - (a) Acquired machinery for Rs. 2,50,000 paying 20% by cheque and executing a bond for the balance payable.
  - (b) Paid Rs. 2,50,000 to acquire shares in Informa Tech. and received a dividend of Rs. 50,000 after acquisition.
  - (c) Sold machinery of original cost Rs. 2,00,000 with an accumulated depreciation of Rs1,60,000 for Rs. 60,000.

**UNIT- II**

**Answer any two of the following questions (2 X 10 Marks)**

5. What do you mean by Market Value Added (MVA)? How do we compute the MVA? Distinguish between Market Value Added and Economic Value Added. (3+3+4) = 10
6. Explain the provisions of Ind AS 108 in respect of Segment Reporting. 10
7. Briefly discuss the importance of Corporate Social Responsibility as per Indian Companies Act, 2013. 10
8. What do you mean by Balance Scorecard? Explain the four perspectives of Balance Scorecard. (3+7) =10

**(Internal Assessment: 10 Marks)**

**(Send your answer script in PDF format to the email id - [pgcom@pkcollegecontai.ac.in](mailto:pgcom@pkcollegecontai.ac.in))**