

Financial Accounting & Analysis

MBA SEM- 1 Exam Paper

Time: 3 Hrs

Total marks: 100

Section- A (10 questions of 2 marks each- 10x2=20)

1. Define the term 'financial statement analysis.'
2. Name the three types of financial statements.
3. What is the accounting equation?
4. Explain the difference between accounts payable and accounts receivable.
5. What is the purpose of the income statement?
6. Define the term 'current assets.'
7. What is the difference between a capital and revenue expenditure?
8. What is the purpose of the statement of cash flows?
9. What is depreciation?
10. Define the term 'liquidity.'

Section –B (Attempt any TWO of the Following- 15x2=30)

1. ABC Corporation reported net income of Rs 1,000,000 for the year ended December 31, 2022. The corporation's balance sheet at December 31, 2022, reported total assets of Rs 10,000,000 and total liabilities of Rs 3,000,000.
Calculate the corporation's debt-to-equity ratio at December 31, 2022.
Explain what this ratio tells us about the corporation's financial leverage.
2. DEF Corporation had the following information available for the year ended December 31, 2022:
Sales revenue: Rs.1, 000,000
Cost of goods sold: Rs.500, 000
Operating expenses: Rs.300, 000
Interest expense: Rs.50, 000
Income tax expense: Rs.50, 000
a) Calculate the corporation's gross profit margin and net profit margin.
b) Explain what these margins tell us about the corporation's profitability.
3. XYZ Company manufactures and sells office furniture. The company has just completed its fiscal year ended December 31, 2022. The following information is available from the company's financial statements:
Sales revenue: Rs.10, 000,000
Cost of goods sold: Rs.6, 000,000
Gross profit margin: 40%
Operating expenses: Rs.2, 000,000
Net income: Rs.1, 200,000
Average total assets: Rs.7, 500,000
Average shareholders' equity: Rs.3, 000,000
Current ratio: 2.0
Debt-to-equity ratio: 0.5

Mba Financial Analysis Question Paper

Albert A Gayle



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 explanation Advanced Accountancy Vol-I Financial Accounting Dr. M.P. Gupta, Dr. B.M. Agarwal, 2022-04-25 The objective

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