

TY BCBT  
sem-V

6/4/2016

## Financial Reporting & Analysis

QP Code : 26360

(2½ Hours)

[ Total Marks : 75

- N. B. : (1) Attempt all the questions.  
(2) Figures to the right indicate full marks.  
(3) Working notes should be part of your answers.  
(4) Use of simple calculator is allowed.

1. (a) Fill in the blanks :-

- (1) The schedule \_\_\_\_\_ of the companies act, 2013 provides that the accounts can be presented in the prescribed format (VI or V)
- (2) Dividends are usually paid on \_\_\_\_\_  
(issued capital or Paid up Capital)
- (3) The term surrender is used in \_\_\_\_\_ Insurance.  
(Life or Marine)
- (4) Depreciation Accounting is related to \_\_\_\_\_.  
(AS-6 or AS-11)
- (5) \_\_\_\_\_ is Dividend paid in between two Annual General Meeting.  
(Interim Dividend or Final Dividend)
- (6) Expectation of Standard Current Ratio is \_\_\_\_\_.  
(3:1 or 2:1)
- (7) Buying and selling of Building is \_\_\_\_\_.  
(Operating Activity or Investing Activity)
- (8) In Cash Flow Statement depreciation is \_\_\_\_\_.  
(deducted from book profits or added to book profits).

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(b) Match the following :-

Group 'A'	Group 'B'
(1) Disclosure of Accounting Policies	(a) Shown as Contingent Liability
(2) Accounting for Fixed Assets	(b) Debit P and L a/c
(3) Disputed Tax Demand	(c) AS-1
(4) Tax Demand accepted exceeds Provision for Tax	(d) AS-10
(5) Investments	(e) Shcedule-8
(6) Fixed Assets	(f) Schedule-10
(7) Working Capital	(g) AS-11
	(h) Current Assets - Current Liabilities
	(i) Liquid Assets - Liquid Liabilities

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