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The Assam Royal Global University, Guwahati

Royal School of Commerce

B.Com. 6th Semester

Special Supplementary Examination, August 2024

Course Title : Financial Statement Analysis

Course Code : COM042C603

Time: 3 Hours

Maximum Marks: 70

Note: Attempt all questions as per instructions given.

The figures in the right-hand margin indicate marks.

Section – A

1. Attempt All Questions. 2 x 8

- Mention the various elements of financial statements.
- What is the concept of corporate social responsibility?
- How is current ratio calculated? What is its ideal ratio?
- What is the significance of calculating debt equity?
- What are cash and cash equivalents from the perspective of cash flow statement?
- How is depreciation of fixed asset treated while preparing cash flow statement?
- What is fund flow statement?
- What is the concept of working capital?

Section – B

2. Attempt any two of the following: 6 x 2

- Explain the various constituents of financial statements.
- What are the various objectives of financial statement analysis?
- Explain briefly the various contents of mandatory disclosure in reference to corporate annual report.

3. Attempt any two of the following: 7x 2

- Highlight the various advantages and limitations of ratio analysis.
- Explain the various tools and techniques commonly adopted for analysing of financial statements.
- What are the various precautions to be taken before using accounting ratios?

4. Attempt any two of the following: 7 x 2

- What is cash flow statement? Why is it prepared?
- Draft cash flow statement using imaginary figures.
- How is provision for taxation treated while preparing cash flow statement?

5. Attempt any two of the following: 7 x 2

- How is fund flow statement different from cash flow statement?
- Highlight the limitations of fund flow statement.
- Is depreciation a source of fund? Explain.
