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FIRST SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025

(CUFYUGP)

BBA1CJ103/BBA1MN102 COMMUNICATING WITH FINANCIAL DATA

2024 Admission only

Maximum Time :2 Hours

Maximum Marks :70

Section A

All Questions can be answered. Each Question carries 3 marks (Ceiling: 24 Marks)

1	Write a short note on: Expenses, Income, and Profit.
2	What is meant by financial statement analysis?
3	What is a Journal?
4	Define Operating profit ratio
5	What is Business Entity Principle?
6	What is a Cash Flow Statement?
7	What is meant by Financial Break-even?
8	From the following data, calculate Stock Turnover Ratio. Opening stock-50000, Closing stock-70000, Purchases-280000, Sales-400000
9	What is the main objective of preparing comparative balance sheet?
10	What do you mean by Accounting Break-even Point?

Section B

All Questions can be answered. Each Question carries 6 marks (Ceiling: 36 Marks)

11	What is meant by common size statements? Briefly explain the types of statements.
12	X Ltd., has a current ratio of 3.5:1 and quick ratio of 2:1. If excess of current assets over quick assets represented by inventories is Rs. 24,000, calculate current assets and current liabilities.
13	Difference between Accounting profit and economic profit.
14	What are the components of the accounting equation?
15	From the following data, calculate (a) Debt-Equity Ratio, and (b) Proprietary Ratio

Particulars ₹

Equity Share Capital 1,50,000

Reserves & Surplus 50,000

	Long-term Debt	1,00,000		
	Fixed Assets	2,00,000		
	Current Assets	1,00,000		
16	Explain Tax Ratio Efficiency and Interest Coverage Ratio.			
17	Define Cash flow statement. Prepare a cash flow statement.			
18	Briefly explain the concept of Expenses and their types.			
Section C				
Answer any ONE. Each Question carries 10 marks (1x10=10 Marks)				
19	Explain the tools and techniques used for financial analysis			
20	Record the following transactions in the Journal and prepare a Trial Balance as on 31st March 2025.			
	Date	Particulars	₹	
	Mar-01	Commenced business with cash	80,000	
	Mar-03	Purchased goods on credit from Ajay	30,000	
	Mar-05	Sold goods to Renu on credit	20,000	
	Mar-07	Paid wages	4,000	
	Mar-10	Received cash from Renu	19,000	
	Mar-12	Paid ₹29,000 to Ajay		