



R25 Regulation

Subject code: E14IPC3

TKR COLLEGE OF ENGINEERING AND TECHNOLOGY
(Autonomous, Accredited by NAAC with 'A+' Grade)

MBA I Semester Regular Examinations, March 2026

FINANCIAL REPORTING AND ANALYSIS
(MBA)

Maximum Marks: 60

Date: 06.03.2026

Duration: 3 hours

- Note: 1. This question paper contains two parts A and B.
2. Part A is compulsory which carries 10 marks. Answer all questions in Part A.
3. Part B consists of 5 Units. Answer any one full question from each unit.
4. Each question carries 10 marks and may have a, b, c, d as sub questions.

Part-A

All the following questions carry equal marks (5X2M=10Marks)		Marks	CO	BTL
1.a	What is meant by double entry system	2M	1	1
b	Define Capital Expenses	2M	2	1
c	Define Tangible Assets with an example	2M	3	3
d	Define paid cost	2M	4	1
e	State the significance of liquidity ratios	2M	5	1

Part-B

Answer All the following questions. (5X10M=50Marks)		Marks	CO	BTL
2	a) Explain Accounting Cycle.	4M	1	2
	b) Discuss the importance of accounting.	6M		
OR				
3	a) Discuss the need of recording business transactions.	5M	1	2
	b) Elaborate the classification of Accounts and their rules.	5M		
4	a) Explain the Advantages and Disadvantages of Single Entry.	4M	2	2
	b) Explain any three adjustments and their treatment in books of accounting.	6M		
OR				
5	a) Draw the Proforma of Ledger.	3M	2	3
	b) Journalize the following transaction in the books of Nameer January 2025. 1. Commenced business with cash Rs. 45,000. 4. Purchased goods for cash Rs. 25,000. 5. Paid wages Rs. 500. 9. Sold goods for cash Rs. 8,000. 11. Purchased goods from Rahul Rs. 7,000. 15. Purchased goods from Shekar Rs. 5,000. 23. Cash withdrawn from bank for office use Rs. 1,000. 31. Rent paid by cheque Rs. 400.	7M		

6	a) Define Inventory. b) Explain the concept of inventory valuation and its significance in business accounting.	2M 8M	3																																													
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7	a) What is meant by Goodwill? b) Explain the methods of valuation of goodwill.	2M 8M	3	2 2																																												
8	a) Explain working capital. Prepare a format of statement of changes in working capital. b) Discuss the importance of working capital analysis for management.	5M 5M	4	3 2																																												
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9	a) Explain various types of costs with examples. b) Describe the procedure for preparing a cash flow statement as per accounting standards.	5M 5M	4	3 2																																												
10	a) Explain the components of current assets. b) The Balance Sheet of XYZ Ltd.	4M 6M	5	3 3																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Liabilities</th> <th style="width: 15%;">Rs.</th> <th style="width: 30%;">Assets</th> <th style="width: 15%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Equity Share Capital</td> <td>10,00,000</td> <td>Goodwill</td> <td>5,00,000</td> </tr> <tr> <td>6% Preference share</td> <td>5,00,000</td> <td>Plant & Machinery</td> <td>6,00,000</td> </tr> <tr> <td>General Reserve</td> <td>1,00,000</td> <td>Land & Building</td> <td>7,00,000</td> </tr> <tr> <td>Profit & Loss A/c</td> <td>4,00,000</td> <td>Furniture</td> <td>1,00,000</td> </tr> <tr> <td>12% Debentures</td> <td>5,00,000</td> <td>Stock</td> <td>6,00,000</td> </tr> <tr> <td>Creditors</td> <td>80,000</td> <td>Bills Receivable</td> <td>30,000</td> </tr> <tr> <td>Bank overdraft</td> <td>20,000</td> <td>Debtors</td> <td>1,50,000</td> </tr> <tr> <td>Bill Payable</td> <td>1,24,000</td> <td>Bank Balance</td> <td>2,00,000</td> </tr> <tr> <td>Provision for Income Tax</td> <td>1,76,000</td> <td>Marketable Securities</td> <td>20,000</td> </tr> <tr> <td></td> <td>29,00,000</td> <td></td> <td>29,00,000</td> </tr> </tbody> </table>					Liabilities	Rs.	Assets	Rs.	Equity Share Capital	10,00,000	Goodwill	5,00,000	6% Preference share	5,00,000	Plant & Machinery	6,00,000	General Reserve	1,00,000	Land & Building	7,00,000	Profit & Loss A/c	4,00,000	Furniture	1,00,000	12% Debentures	5,00,000	Stock	6,00,000	Creditors	80,000	Bills Receivable	30,000	Bank overdraft	20,000	Debtors	1,50,000	Bill Payable	1,24,000	Bank Balance	2,00,000	Provision for Income Tax	1,76,000	Marketable Securities	20,000		29,00,000		29,00,000
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Calculate a) Current Ratio b) Liquid Ratio c) Proprietary Ratio																																																
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11	a) Explain Du Pont Chart. b) Illustrate various Profitability ratios.	3M 7M	5	2 2																																												