



Reg.No: 

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**SNS College of Technology, Coimbatore-35.**

**(Autonomous)**

**Internal Assessment - I**

**Academic Year 2023-2024 (Odd)**

**First Semester**

A

**Department of Management Studies**

**23BAT605 – Financial Statement Analysis**

**Time: 1 ½ Hours**

**Maximum Marks: 50**

Answer all the questions		CO	Bloom	Marks																		
1.	Define Accounting.	CO 1	R	2																		
2.	Spell the journal entry for the following: Purchased goods for Rs.90,000 Sold goods for Rs.20,000	CO 1	R	2																		
3.	Outline the Money Measurement Concept.	CO 1	U	2																		
4.	Infer the objectives of Financial Statement Analysis.	CO 2	U	2																		
5.	Explain the procedure in calculation of Trend Percentage.	CO 2	U	2																		
<b>PART B</b> (2 * 13 Marks = 26 Marks & 1*14 Marks = 14 Marks)																						
6.	a.	CO 1	U	13																		
or																						
6.	b.	CO 1	An	13																		
Journalise the following transactions and prepare the ledger accounts. Also prepare the Trial Balance as on 31st March 2022 Mar 1, Purchased goods on credit from X Rs.2,70,000 Mar 5, Sold goods on credit to Y Rs.5,90,000 Mar 9, Sold goods for cash Rs.2,53,500 Mar 12, Purchased goods Rs.1,20,500 Mar 17, Received cash from Y Rs.4,00,000 Mar 19, Paid Wages Rs.77,000 Mar 25, Paid to X Rs.2,13,000 Mar 27, Purchased goods on credit from X Rs.1,50,000																						
7.	a.	CO 2	An	13																		
From the Following information, Prepare Comparative Balance Sheet. <table border="1" style="margin-left: 20px; width: 80%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Liabilities</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Equity Share Capital</td> <td style="text-align: right;">4,00,000</td> <td style="text-align: right;">6,00,000</td> </tr> <tr> <td>Debentures</td> <td style="text-align: right;">2,00,000</td> <td style="text-align: right;">3,25,000</td> </tr> <tr> <td>Creditors</td> <td style="text-align: right;">2,55,000</td> <td style="text-align: right;">1,17,000</td> </tr> <tr> <td>Bank Overdraft</td> <td style="text-align: right;">7,000</td> <td style="text-align: right;">10,000</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>8,62,000</b></td> <td style="text-align: right;"><b>10,52,000</b></td> </tr> </tbody> </table>		Liabilities	2022	2023	Equity Share Capital	4,00,000	6,00,000	Debentures	2,00,000	3,25,000	Creditors	2,55,000	1,17,000	Bank Overdraft	7,000	10,000	<b>Total</b>	<b>8,62,000</b>	<b>10,52,000</b>			
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\*Abbreviations: CO: Course Outcome, R: Remember, U: Understand, APP: Apply, An: Analyze, E: Evaluate, C: Create

**Course Faculty**  
S.Swarnam

**Teaching Coordinator**  
S.Swarnam

**HOD / MBA**  
Dr.P.Krishnaveni

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