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Business Management Group :-

Financial Management

(Paper - IV) (DEC - 2018)

Q. P. Code: 50077

Marks: 100

- Note: 1. Question No.1 is compulsory.
2. Solve any four questions from questions number 2 to 8.
3. All questions carry 20 marks each.
4. All working notes should from part of answer.

Q1. Following are Balance Sheets of Aqua Ltd as at 31st December: (20)

| Liabilities | 2013 | 2014 | Assets | 2013 | 2014 |
|------------------------|-----------------|-----------------|-------------|-----------------|-----------------|
| Eq Sh. Capital | 3,00,000 | 3,00,000 | Goodwill | 1,15,000 | 90,000 |
| 8% Debentures | 1,50,000 | 1,00,000 | Land & Bldg | 2,00,000 | 1,70,000 |
| General Reserve | 40,000 | 70,000 | Plant | 80,000 | 1,00,000 |
| P & L A/c | 30,000 | 48,000 | Debtors | 1,60,000 | 2,00,000 |
| Proposed Dividend | 42,000 | 50,000 | Stock | 77,000 | 1,09,000 |
| Creditors | 55,000 | 83,000 | Bills | 20,000 | 30,000 |
| Bills payable | 20,000 | 16,000 | Receivable | 15,000 | 10,000 |
| Provision for taxation | 40,000 | 50,000 | Cash | 10,000 | 8,000 |
| | | | Bank | | |
| | 6,77,000 | 7,17,000 | | 6,77,000 | 7,17,000 |

Additional Information:

1. Depreciation of Rs.10,000 and Rs.20,000 have been provided on plant and land Building respectively in 2014
2. An interim dividend of Rs. 20,000 has been paid in 2014
3. Income tax Rs. 35,000 has been paid during the year 2014

You are required to prepare:

- a. A statement of changes in working capital.
- b. A statement of sources and application of funds for the year 2014.

Q2. Amaza Ltd. Was found and incorporated on 1st April, 2013. You are given following trial balance as on 31st March 2014 You are required to prepare vertical statement. (20)

| Particulars | 31 st March 2014 | |
|----------------------|-----------------------------|-----------|
| | Dr. Rs. | Cr. Rs. |
| Land and building | 25,50,000 | |
| Machinery | 8,00,000 | |
| Furniture | 3,00,000 | |
| Sundry debtors | 5,00,000 | |
| Cash & Bank balance | 1,00,000 | |
| Sundry Creditor | | 3,00,000 |
| Outstanding Expenses | | 20,000 |
| Sales | | 30,00,000 |
| Purchase | 15,00,000 | |
| Opening stock | 3,00,000 | |
| Admin. Exp. | 3,70,000 | |

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Table of Contents Bcom 3rd Year Question Paper Financial Management

1. Understanding the eBook Bcom 3rd Year Question Paper Financial Management
 - The Rise of Digital Reading Bcom 3rd Year Question Paper Financial Management
 - Advantages of eBooks Over Traditional Books
2. Identifying Bcom 3rd Year Question Paper Financial Management
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Bcom 3rd Year Question Paper Financial Management
 - User-Friendly Interface
4. Exploring eBook Recommendations from Bcom 3rd Year Question Paper Financial Management
 - Personalized Recommendations
 - Bcom 3rd Year Question Paper Financial Management User Reviews and Ratings
 - Bcom 3rd Year Question Paper Financial Management and Bestseller Lists

5. Accessing Bcom 3rd Year Question Paper Financial Management Free and Paid eBooks
 - Bcom 3rd Year Question Paper Financial Management Public Domain eBooks
 - Bcom 3rd Year Question Paper Financial Management eBook Subscription Services
 - Bcom 3rd Year Question Paper Financial Management Budget-Friendly Options
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 - ePub, PDF, MOBI, and More
 - Bcom 3rd Year Question Paper Financial Management Compatibility with Devices
 - Bcom 3rd Year Question Paper Financial Management Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Bcom 3rd Year Question Paper Financial Management
 - Highlighting and Note-Taking Bcom 3rd Year Question Paper Financial Management
 - Interactive Elements Bcom 3rd Year Question Paper Financial Management
8. Staying Engaged with Bcom 3rd Year Question Paper Financial Management
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Bcom 3rd Year Question Paper Financial Management
9. Balancing eBooks and Physical Books Bcom 3rd Year Question Paper Financial Management
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Bcom 3rd Year Question Paper Financial Management
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Bcom 3rd Year Question Paper Financial Management
 - Setting Reading Goals Bcom 3rd Year Question Paper Financial Management
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Bcom 3rd Year Question Paper Financial Management
 - Fact-Checking eBook Content of Bcom 3rd Year Question Paper Financial Management
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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