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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
	6,77,000	7,17,000	Bank		
				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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