

2025

**FINANCIAL REPORTING AND
FINANCIAL STATEMENT ANALYSIS — GENERAL**

Paper : DSE-6.1AG

Full Marks : 80

*Candidates are required to give their answers in their own words
as far as practicable.*

প্রাপ্তলিখিত সংখ্যাগুলি পূর্ণমান নির্দেশক।

বিভাগ - ক

১। আর্থিক বিবরণী প্রস্তুত এবং উপস্থাপনার জন্য ধারণাগত তত্ত্বের (Conceptual Framework) তিনটি বৈশিষ্ট্য উল্লেখ করো। ৫

অথবা,

Ind AS - 1 অনুযায়ী আর্থিক বিবরণীর সাধারণ বৈশিষ্ট্যগুলি লেখো। ৫

২। নিম্নলিখিত তথ্যের ভিত্তিতে Current Assets এবং Current Liabilities নির্ণয় করো : ৫

Current Ratio	3 : 1
Quick Ratio	1 : 1
Closing Stock	₹ 60,000
Bank Overdraft	Nil.

৩। নিম্নলিখিত তথ্যগুলির মাধ্যমে 'fund from operation' নির্ণয় করো : 5

(i) Net profit	₹ 21,000
(ii) Depreciation provided on fixed assets	₹ 4,000
(iii) Income from Investment	₹ 8,000
(iv) Dividend paid	₹ 7,000
(v) Goodwill was written off	₹ 10,000.

অথবা,

নগদ প্রবাহ বিবরণীর উদ্দেশ্যগুলি লেখো। ৫

Please Turn Over

(2315)

বিভাগ - খ

৪। নিম্নলিখিত তথ্যের ভিত্তিতে 2024 বর্ষের শেষে Jeetu Ltd.-এর 'Comparative Income Statement' প্রস্তুত করো : ১০

	2023 (₹)	2024 (₹)
Sales	4,00,000	5,00,000
Cost of Goods Sold	2,40,000	3,50,000
Operating Expenses	1,20,000	1,80,000
Other Income	30,000	40,000
Tax rate	50%	50%

৫। Jupiter Ltd.-এর নিম্নলিখিত তথ্যের ভিত্তিতে Ind AS 33 অনুযায়ী Basic EPS এবং Dilutes EPS নির্ণয় করো : ১০

Net Profit (after tax) for the current year	₹ 3,00,00,000
Number of outstanding Equity Shares	6,00,000
Number of 10% fully Convertible Debentures	50,000 Debentures of ₹ 100 each
Corporate Tax Rate	30%
Each fully Convertible Debenture will be converted into 8 Equity Shares of ₹ 10 each.	

অথবা,

Ind AS-16 অনুসারে 'Property, Plant and Equipment'-এর মৌলিক স্বীকৃতির মানদণ্ড বিবৃত করো। ১০

বিভাগ - গ

৬। H. Ltd. ও S. Ltd.-এর উদ্বর্তপত্র এবং প্রদত্ত তথ্যের ভিত্তিতে, H. Ltd.-এর হিসাববইতে একটি Consolidated Balance Sheet প্রস্তুত করো : ১৫

Balance Sheets as on 31st March, 2025

Particulars	H. Ltd. (₹)	S. Ltd. (₹)
I. EQUITY AND LIABILITIES		
1. Shareholders' Fund		
(a) Share Capital @ ₹ 100 each	10,00,000	4,00,000
(b) Reserves & Surplus		
(i) General Reserve as on 01.04.2024	2,00,000	1,20,000
(ii) Profit and Loss Balance	2,80,000	1,70,000
2. Non-Current Liabilities	—	—
3. Current Liabilities :		
(a) Short-term Borrowings	—	—
(b) Trade Payables – Creditors	1,60,000	1,80,000
TOTAL	16,40,000	8,70,000

II. ASSETS		
1. Non-Current Assets :		
(a) Property, Plant and Equipment and Intangible Assets :		
<i>Property, Plant and Equipment :</i>		
(i) Land & Buildings	4,00,000	2,60,000
(ii) Plant & Machinery	3,20,000	1,80,000
<i>Intangible Assets :</i>		
Goodwill	80,000	60,000
(b) Non-Current Investments		
3,000 Shares in S. Ltd. (Purchased on 01.04.2024 at cost)	4,80,000	—
2. Current Assets :		
(a) Current Investments	—	—
(b) Inventories	2,00,000	1,80,000
(c) Trade Receivables	40,000	1,50,000
(d) Cash and Cash Equivalents	1,20,000	40,000
TOTAL	16,40,000	8,70,000

অতিরিক্ত তথ্যাবলি :

অ. Profit & Loss A/c of S. Ltd. showed a credit balance of ₹ 1,00,000 on 1st April, 2024.

আ. Included in Creditors of S. Ltd. ₹ 40,000 for goods supplied by H. Ltd.

৭। Rupam Ltd.-এর নিম্নলিখিত তথ্যের ভিত্তিতে AS-3 অনুসারে 31.03.2025 তারিখে নগদ প্রবাহ বিবরণী প্রস্তুত করো : ১৫

Particulars	Note No.	31.03.2024 (₹)	31.03.2025 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Fund			
(a) Share Capital (Equity Shares of ₹ 100 each)		7,50,000	7,50,000
(b) Reserves & Surplus			
(i) Profit & Loss Balance		6,50,000	6,50,000
		5,00,000	3,00,000
2. Current Liabilities			
TOTAL		19,00,000	17,00,000

Please Turn Over

II. ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment		7,50,000	9,00,000
2. Current Assets			
(a) Inventories		3,00,000	1,50,000
(b) Trade Receivables		7,50,000	5,00,000
(c) Cash and Cash Equivalents		1,00,000	2,50,000
TOTAL		19,00,000	18,00,000

অতিরিক্ত তথ্যাবলি :

(অ) পুরো বর্ষে কোম্পানি ₹ 1,00,000 লভ্যাংশ প্রদান করেছে।

(আ) বছরের মধ্যে একটি 'Plant' যার Book-value ₹ 50,000 বিক্রয় করা হয়েছে ₹ 12,500 লোকসানে এবং কোম্পানি ₹ 3,00,000 মূল্যের 'Plant' ক্রয় করেছে।

অথবা,

31.03.2024 ও 31.03.2025 তারিখে X. Ltd.-এর উদ্বর্তপত্রগুলি থেকে 31.03.2025 তারিখে সমাপ্য বছরের জন্য একটি তহবিল প্রবাহ বিবরণী প্রস্তুত করে।

১৫

Particulars	Note No.	31.03.2024 (₹)	31.03.2025 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds :			
(a) Share Capital :			
Equity Share Capital of ₹ 10 each fully paid		1,00,000	1,25,000
(b) Reserves & Surplus :			
(i) Profit and Loss Balance		12,000	10,000
(ii) General Reserve		15,000	18,000
2. Share Application Money pending Allotment		—	—
3. Non-current Liabilities :		—	—
4 . Current Liabilities :			
(a) Trade Payable		9,200	7,500
(b) Short-term Provision : Provision for Taxation		18,600	16,700
TOTAL		1,54,800	1,77,200

II. ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment & Intangible Assets			
(i) PPE :			
Buildings		45,000	50,000
Plant		40,000	38,000
(ii) Intangible Assets – Goodwill		12,000	10,000
(b) Non-Current Investments		10,000	12,000
2. Current Assets :			
(a) Inventories		30,000	38,000
(b) Trade Receivables		16,000	20,500
(c) Cash and Cash Equivalents		1,800	8,700
TOTAL		1,54,800	1,77,200

নিম্নলিখিত অতিরিক্ত তথ্য প্রদত্ত হল :

- (অ) Depreciation charged on Plant was ₹ 4,000 and on Building was ₹ 5,000 during the year.
 (আ) A Plant book value of which was ₹ 5,000 was sold at ₹ 6,000.
 (ই) Provision for taxation of ₹ 16,700 was made during the year.

৮। নিম্নোক্ত তথ্যের ভিত্তিতে :

- (i) Current Ratio
 (ii) Liquid ratio
 (iii) Debt-equity ratio
 (iv) Capital gearing ratio নির্ণয় করো।
- Equity Share Capital ₹ 2,00,000
 - 6% Preference Share Capital ₹ 1,00,000
 - 8% Debenture ₹ 1,00,000
 - Reserves & Surplus ₹ 1,00,000
 - Long-term loan ₹ 50,000
 - Property, Plant & Equipment ₹ 4,00,000
 - Inventory ₹ 1,50,000
 - Creditors ₹ 1,00,000

Please Turn Over

- Debtors ₹ 50,000
- Bank overdraft ₹ 50,000
- Cash ₹ 1,00,000.

১৫

অথবা,

- (ক) অনুপাত বিশ্লেষণের উদ্দেশ্যগুলি লেখো।
- (খ) লাভের অনুপাতগুলি সম্পর্কে টীকা লেখো।

৬+৯

[English Version]

The figures in the margin indicate full marks.

Group - A

1. Write three features of Conceptual Framework for the preparation and presentation of Financial Statements. 5

Or,

State the general features of Financial Statements as per Ind AS-1. 5

2. From the following information, compute Current Assets and Current Liabilities : 5

Current Ratio	3 : 1
Quick Ratio	1 : 1
Closing Stock	₹ 60,000
Bank Overdraft	Nil.

3. From the following information calculate fund from operation : 5

- | | |
|--|-----------|
| (i) Net profit | ₹ 21,000 |
| (ii) Depreciation provided on fixed assets | ₹ 4,000 |
| (iii) Income from Investment | ₹ 8,000 |
| (iv) Dividend paid | ₹ 7,000 |
| (v) Goodwill was written off | ₹ 10,000. |

Or,

Write down the objectives of Cash Flow Statement. 5

Group - B

4. From the information given below prepare a Comparative Income Statement of Jeetu Ltd. for the year ended 2024. 10

	2023 (₹)	2024 (₹)
Sales	4,00,000	5,00,000
Cost of Goods Sold	2,40,000	3,50,000
Operating Expenses	1,20,000	1,80,000
Other Income	30,000	40,000
Tax rate	50%	50%

5. From the following information supplied by Jupiter Ltd., calculate Basic EPS and Diluted EPS as per Ind AS 33 : 10

Net Profit (after tax) for the current year	₹ 3,00,00,000
Number of outstanding Equity Shares	6,00,000
Number of 10% fully Convertible Debentures	50,000 Debentures of ₹ 100 each
Corporate Tax Rate	30%
Each fully Convertible Debenture will be converted into 8 Equity Shares of ₹ 10 each.	

Or,

- Discuss the basic recognition criteria of 'Property, Plant and Equipment' as per Ind AS 16. 10

Group - C

6. Prepare a Consolidated Balance Sheet in the books of H Ltd. from the following Balance Sheets of H Ltd. & S Ltd. and given information : 15

Balance Sheets as on 31st March, 2025

Particulars	H. Ltd. (₹)	S. Ltd. (₹)
I. EQUITY AND LIABILITIES		
1. Shareholders' Fund		
(a) Share Capital @ ₹ 100 each	10,00,000	4,00,000
(b) Reserves & Surplus		
(i) General Reserve as on 01.04.2024	2,00,000	1,20,000
(ii) Profit and Loss Balance	2,80,000	1,70,000
2. Non-Current Liabilities	—	—
3. Current Liabilities :		
(a) Short-term Borrowings	—	—
(b) Trade Payables— Creditors	1,60,000	1,80,000
TOTAL	16,40,000	8,70,000

Please Turn Over

II. ASSETS		
1. Non-Current Assets :		
(a) Property, Plant and Equipment and Intangible Assets :		
<i>Property, Plant and Equipment :</i>		
(i) Land & Buildings	4,00,000	2,60,000
(ii) Plant & Machinery	3,20,000	1,80,000
<i>Intangible Assets :</i>		
Goodwill	80,000	60,000
(b) Non-Current Investments		
3,000 Shares in S Ltd. (Purchased on 01.04.2024 at cost)	4,80,000	—
2. Current Assets :		
(a) Current Investments	—	—
(b) Inventories	2,00,000	1,80,000
(c) Trade Receivables	40,000	1,50,000
(d) Cash and Cash Equivalents	1,20,000	40,000
TOTAL	16,40,000	8,70,000

Additional Information :

- Profit & Loss A/c of S. Ltd. showed a credit balance of ₹ 1,00,000 on 1st April, 2024.
 - Included in Creditors of S. Ltd. ₹ 40,000 for goods supplied by H. Ltd.
7. From the following information of Rupam Ltd., prepare a Cash Flow Statement as per AS-3 for the year ending on 31.03.2025.

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Particulars	Note No.	31.03.2024 (₹)	31.03.2025 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Fund			
(a) Share Capital (Equity Shares of ₹ 100 each)		7,50,000	7,50,000
(b) Reserves & Surplus			
(i) Profit & Loss Balance		6,50,000	6,50,000
2. Current Liabilities		5,00,000	3,00,000
TOTAL		19,00,000	17,00,000

II. ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment		7,50,000	9,00,000
2. Current Assets			
(a) Inventories		3,00,000	1,50,000
(b) Trade Receivables		7,50,000	5,00,000
(c) Cash and Cash Equivalents		1,00,000	2,50,000
TOTAL		19,00,000	18,00,000

Additional Information :

- (i) During the year the company paid ₹ 1,00,000 as dividend.
- (ii) During the year one plant whose book value was ₹ 50,000 was sold at a loss of ₹ 12,500 and the company purchased plant for ₹ 3,00,000.

Or,

From the following Balance Sheet of X. Ltd. as on 31.03.2024 and 31.03.2025, prepare a Fund Flow Statement for the year ended 31.03.2025.

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Particulars	Note No.	31.03.2024 (₹)	31.03.2025 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds :			
(a) Share Capital :			
Equity Share Capital of ₹ 10 each fully paid		1,00,000	1,25,000
(b) Reserves & Surplus :			
(i) Profit and Loss Balance		12,000	10,000
(ii) General Reserve		15,000	18,000
2. Share Application Money pending Allotment		—	—
3. Non-Current Liabilities :		—	—
4. Current Liabilities :			
(a) Trade Payable		9,200	7,500
(b) Short-term Provision : Provision for Taxation		18,600	16,700
TOTAL		1,54,800	1,77,200

Please Turn Over

(2315)

II. ASSETS			
1. Non-current Assets			
(a) Property, Plant and Equipment & Intangible Assets			
(i) PPE :			
Buildings		45,000	50,000
Plant		40,000	38,000
		12,000	10,000
(ii) Intangible Assets – Goodwill		10,000	12,000
(b) Non-Current Investments			
2. Current Assets :			
(a) Inventories		30,000	38,000
(b) Trade Receivables		16,000	20,500
(c) Cash and Cash Equivalents		1,800	8,700
Total		1,54,800	1,77,200

The following additional information have been given :

- Depreciation charged on Plant was ₹ 4,000 and on Building was ₹ 5,000 during the year.
- A Plant book value of which was ₹ 5,000 was sold at ₹ 6,000.
- Provision for taxation of ₹ 16,700 was made during the year.

8. From the following information calculate :

- Current ratio
 - Liquid ratio
 - Debt-equity ratio
 - Capital gearing ratio.
- Equity Share Capital – ₹ 2,00,000
 - 6% Preference Share Capital – ₹ 1,00,000
 - 8% Debenture – ₹ 1,00,000
 - Reserves & Surplus – ₹ 1,00,000
 - Long-term loan – ₹ 50,000
 - Property, Plant & Equipment – ₹ 4,00,000
 - Inventory – ₹ 1,50,000
 - Creditors – ₹ 1,00,000

(11)

*C(6th Sm.)-Financial Reporting And Financial
Statement Analysis-G/DSE-6.1AG/CBCS*

- Debtors – ₹ 50,000
- Bank overdraft – ₹ 50,000
- Cash – ₹ 1,00,000.

Or,

15

- (a) State the objectives of Ratio Analysis.
- (b) Write short note on profitability ratios.
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6+9