

M.Com. Part-I Examination, 2020 (DDE)
Subject: Commerce
Paper: 11
(Financial Statement Analysis)

Time: 2 Hours

Full Marks: 40

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words
as far as possible*

Answer any four questions

10x4=40

1. Enumerate the major points of difference between traditional and modern approaches to financial statement analysis.
2. (a) How do you prepare a comparative financial statement?

(b) Mention the benefits of common-size financial statements.

(5+5)
3. (a) State the different meanings of the term 'fund'.

(b) Distinguish between Conventional cash flow statement and Cash flow statement as per Ind AS-7.

(5+5)
4. Discuss the advantages and limitations of ratio analysis.

(5+5)
5. Narrate, in brief, the financial distress prediction model as proposed by W.H. Beaver.
6. a) Distinguish between univariate analysis and multivariate analysis.

b) Write a short note on residual analysis.

(5+5)