

QP Code: D134284		Total Pages: 2	Name:
			Register No.
<b>THIRD SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025</b>			
(CUFYUGP)			
COM3MN204/COP3MN204- Financial Statement analysis and Cost Audit			
2024 Admission onwards			
Maximum Time :2 Hours		Maximum Marks :70	
<b>Section A</b>			
<b>All Questions can be answered. Each Question carries 3 marks (Ceiling: 24 Marks)</b>			
1	Summarize the concept of Social Cost-Benefit Analysis.		
2	Distinguish between Financial Accounting and Management Accounting.		
3	What are the key objectives of ratio analysis?		
4	Explain the limitations of ratio analysis.		
5	State RBI guidelines concerning sector-specific ratio thresholds.		
6	Calculate the Current Ratio given Current Assets of ₹5,00,000 and Current Liabilities of ₹2,50,000.		
7	Identify key Cost Auditing Assurance Standards.		
8	What are the components of a Cost Audit Report?		
9	Discuss the impact of Cost Control Techniques on reducing project costs.		
10	Examine the advantages of using Ratio Analysis for financial decisions.		
<b>Section B</b>			
<b>All Questions can be answered. Each Question carries 6 marks (Ceiling: 36 Marks)</b>			
11	Evaluate the usefulness and challenges of Social Cost-Benefit Analysis.		
12	Compute key financial ratios from a given set of financial data and interpret results.		
13	Analyze RBI's sector-specific ratio guidelines and their implications for banks.		
14	Construct a Cash Flow Statement as per Ind AS 7 for a hypothetical company.		
15	Compute the Debt-Equity Ratio and interpret its financial implication when Debt is ₹8,00,000 and Equity is ₹12,00,000.		
16	Analyze the impact of cost control on project profitability.		
17	Contrast various types of costs in a project and their calculation methods.		
18	Critically appraise the evolution of Financial, Cost, and Management Accounting.		

**Section C****Answer any ONE. Each Question carries 10 marks (1x10=10 Marks)**

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| 19 | Analyze a case where Financial Statement Analysis revealed critical issues leading to strategic decisions. Include ratio computation and interpretation.  |
| 20 | Given a company's financials below, calculate and analyze three key liquidity ratios: <ul style="list-style-type: none"><li>○ Current Assets: ₹10,00,000</li><li>○ Current Liabilities: ₹6,00,000</li><li>○ Inventory: ₹3,00,000</li><li>○ Cash: ₹1,50,000</li><li>○ Debtors: ₹4,00,000</li></ul> |