

**MASTER OF BUSINESS ADMINISTRATION
(MANAGEMENT ACCOUNTING AND
FINANCE) (MBAMAFCD)**

Term-End Examination

00895

December, 2014

**MCN-086 : ANALYSIS OF FINANCIAL
ACCOUNTS AND EXTERNAL REPORTING**

Time : 3 hours

Maximum Marks : 100

*Note : Attempt any **five** questions. All questions carry equal marks.*

1. Describe the various ratios that are likely to help the management in order to form an opinion on the solvency position of a business. 20
2. What are the important profitability ratios ? How are they worked out ? Explain and illustrate. 20
3. What is meant by analysis and interpretation of financial statements ? Discuss their utility to the management and others who are interested in the business. 20

4. What are the various information required to assess the financial performance of a business ? Also explain the extent to which financial statements fail to provide such information. 20
 5. What do you mean by segment analysis ? Distinguish between inter-firm and intra-firm analysis with reference to IFRS 8. 20
 6. What is Social Accounting ? Explain its advantages and disadvantages. 20
 7. What is meant by Human Resource Accounting (HRA) ? Discuss the methods of HRA. 20
 8. Write short notes on the following : 10+10=20
 - (a) IFRS
 - (b) Environmental Accounting
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