

Reg. No.

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HRDHRCN 502

**V Semester B.A. (HRD) Examination, Dec. 2023/Jan. 2024
(2023-24 Batch Onwards) (NEP – 2020)
FINANCIAL ANALYSIS FOR HR MANAGERS**

Time : 2 Hours

Max. Marks : 60

Instructions : 1) *A single answer booklet containing 40 pages will be issued.*

2) *No additional sheets are issued.*

● **ಸೂಚನೆಗಳು :** 1) ನಲವತ್ತು ಪುಟಗಳ ಒಂದು ಉತ್ತರ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದು.

2) ಹೆಚ್ಚಿನ ಹಾಳೆಗಳನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ.

SECTION – A

Answer **any five** of the following :

(2×5=10)

1. What is share capital ?
2. What is fund from operation ?
3. Define human capital.
4. What is Financial Analysis ?
5. If capital – ₹ 4,00,000 and Total assets = ₹ 6,20,000. Calculate liabilities.
6. If share capital = ₹ 8,00,000, reserves = ₹ 4,00,000, debentures = ₹ 6,00,000 and creditors = ₹ 2,00,000. Calculate debt equity ratio.
7. What is labour turnover ratio ?

SECTION – B

Answer **any five** questions :

(4×5=20)

8. Write a note on Financial HR matrices.
9. Explain the importance of accounting background for HR manager.
10. Explain various methods of Financial Analysis.

P.T.O.



11. From the following calculate cash from financing activity :

- Issue of shares ₹ 4,00,000
- Redemption of shares ₹ 2,00,000
- Dividend paid ₹ 1,00,000
- Loan borrowed ₹ 3,00,000.

12. From the following calculate fund from operation :

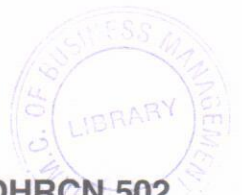
- Profit for the year ₹ 70,000
- Depreciation on land ₹ 50,000
- Provision for tax ₹ 60,000
- Dividend proposed ₹ 50,000
- Profit on sale of plant ₹ 70,000.

13. From the following calculate cash from investing activity :

- Purchase of land ₹ 90,000
- Sale of plant ₹ 1,49,000
- Sale of investment ₹ 2,00,000
- Furniture worth ₹ 2,00,000 sold for ₹ 2,40,000.

14. From the following calculate Trend percentage :

Particulars	Amount (₹)		
	2021	2022	2023
Sales	50,000	80,000	60,000
Cost of goods sold	20,000	30,000	40,000
Gross profit	30,000	50,000	20,000
Net profit	20,000	30,000	10,000



SECTION – C

Answer **any three** of the following :

(10×3=30)

- 15. Explain generally accepted principles.
- 16. Explain scope of Financial Management.
- 17. From the following calculate cash from operating activity.
 - Profit for the year ₹ 2,00,000
 - Depreciation on plant ₹ 40,000
 - Provision for tax ₹ 50,000
 - Tax paid ₹ 40,000
 - Loss on sale of plant ₹ 40,000
 - Profit on sale of land ₹ 30,000
 - Increase in current assets ₹ 30,000
 - Increase in current liability ₹ 25,000
 - Decrease in current assets ₹ 30,000
 - Decrease in current liability ₹ 25,000

18. From the following prepare statement showing changes in working capital.

	Amount (₹)	
	2022	2023
Current Assets		
Cash	36,000	40,000
Bank	22,000	14,000
Debtors	30,000	50,000
Bills receivable	10,000	30,000
Current Liabilities		
Creditors	30,000	40,000
Bills payable	40,000	50,000
Provision for tax	34,000	30,000
Outstanding expenses	50,000	52,000



19. From the following calculate :

- a) Current Ratio.
- b) Quick Ratio.
- c) Stock turnover Ratio.
- d) Debtors turnover Ratio.
- e) Gross Profit Ratio.
- Cash – ₹ 40,000
- Debtors – ₹ 60,000
- Stock – ₹ 1,00,000
- Current Liabilities – ₹ 1,00,000
- Sales – ₹ 3,00,000
- Gross Profit – ₹ 60,000.