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HRDHRCN 502

**V Semester B.A. (HRD) Examination, December 2024/January 2025
(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.

SECTION – A

Answer **any 5** of the following.

(2×5=10)

1. What is preference share capital ?
2. What is a fund from operation ?
3. Define human capital.
4. What are financial statements ?
5. If Capital – 20,00,000 and Liabilities – 1,00,000, calculate Total Assets.
6. If Share capital – 36,00,000, Reserves – 24,00,000, Debentures – 20,00,000 and Creditors – 10,00,000, calculate the debt-equity ratio.
7. What is the Cash Cycle ?



SECTION – B

Answer **any five** questions.

(4×5=20)

8. Explain the significance of financial metrics in human resource management.
9. Explain ways HR can use financial information to make better decisions.
10. Explain various methods of financial analysis.

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11. From the following, calculate cash from financing activity.

- Issue of equity shares ₹ 4,60,000
- Issue of preference shares ₹ 3,00,000
- Redemption of debentures ₹ 3,20,000
- Dividend paid ₹ 2,10,000
- Loan repaid ₹ 2,30,000

12. From the following, calculate fund from operation.

- Profit for the year ₹ 1,85,000
- Depreciation on furniture ₹ 85,000
- Provision for tax ₹ 70,000
- Dividend proposed ₹ 20,000
- Profit on sale of building ₹ 40,000



13. From the following, calculate cash from investing activity.

- Purchase of furniture ₹ 2,65,000
- Sale of building ₹ 4,50,000
- Sale of investment ₹ 2,25,000
- Furniture worth ₹ 1,50,000 sold for ₹ 1,75,000
- Purchase of machinery ₹ 1,85,000

14. From the following, calculate the trend percentage.

Assets	2022	2023	2024
Land	1,00,000	1,20,000	1,60,000
Building	40,000	80,000	60,000
Furniture	60,000	40,000	1,00,000
Machinery	40,000	20,000	60,000
Total	2,40,000	2,60,000	3,80,000



SECTION – C

Answer **any three** of the following.

(10×3=30)

15. Explain generally accepted accounting principles.
16. Explain 4 major financial decisions.
17. From the following, calculate cash from operating activity.
 - Profit for the year ₹ 1,24,000
 - Goodwill written off ₹ 45,000
 - Provision for tax ₹ 28,000
 - Tax paid ₹ 26,000
 - Loss on sale of furniture ₹ 33,000
 - Profit on sale of building ₹ 30,000
 - Increase in stock ₹ 22,000
 - Increase in creditors ₹ 34,000
 - Decrease in debtors ₹ 24,000
 - Decrease in bills payable ₹ 25,000



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

Current Assets	2023	2024	Current Liabilities	2023	2024
Cash	2,12,000	2,18,000	Creditors	3,20,000	3,24,000
Bank	4,15,000	4,14,000	Bills payable	70,000	75,000
Debtors	1,35,000	1,33,000	Outstanding		
Bills receivable	68,000	75,000	expenses	82,000	74,000
Prepaid expenses	5,000	2,000			



19. From the following, calculate :

- a) Current ratio
- b) Quick ratio
- c) Stock turnover ratio
- d) Debtors turnover ratio
- e) Gross profit ratio :
 - Cash – ₹ 5,60,000
 - Debtors – ₹ 6,40,000
 - Stock – ₹ 4,00,000
 - Current liabilities – ₹ 4,00,000
 - Sales – ₹ 12,00,000
 - Gross profit – ₹ 2,00,000

