

**CPA13 - Advanced Accounts**

P. Pages : 5

**GUG/W/24/15273**

Time : Three Hours



Max. Marks : 80

- Notes : 1. All questions are compulsory.  
2. All questions carry equal marks.

1. a) Difference between Profit & Loss A/c and Balance Sheet. **8**
- b) Prepare a Trading Account for the year ended 31<sup>st</sup> Mar. 2022 from the following Data of Trial Balance. **8**

	Rs.		Rs.
Opening Stock	50,000	Carriage	100
Bad Debts	2,000	Return of sales	2,000
Motor Vehicle	10,500	Closing Stock	40,000
Sales	3,50,000	Salary and Wages	5,400
Capital	3,00,000	Depreciation on Machinery	1,725
Power	3,900		
Purchases	1,23,000		

**OR**

- c) Prepare Trading A/c and profit and Loss A/c of Mr. Ram from the following particulars: **16**

	Rs.		Rs.
Coal, Gas and Water	1,200	Wages	500
Opening Stock	76,800	<u>Depreciation:</u>	
Sales	2,20,000	Plant & machinery	2,000
Trade Exp.	3,800	Land & Building	1,200
Provision for Doubtful Debts	2,715	Discount on Debtors	1,548
Sales Return	200	Salaries	2,000
Closing Stock	20,000	Bills Payable	1,28,870
Bank Charges	200	Outstanding Salary	100
Apprentice Premium	5,230	Outstanding Manager Commission	633
Discount	1,260	Cash in Hand	20,000
Purchases	1,40,000	Wages Prepared	40

2. a) Explain the meaning and uses of cash flow statement. **8**

- b) The financial position of ABC Ltd. On 1 January 2022 and 31 December 2022 was as follow-

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- i) Profit for the year is sum of Rs. 10,000 after providing for depreciation of Rs. 2,000.

Particular	1 Jan 2022	31 Dec 2022
Trade Receivable	14,000	15,000
Provision for Doubtful Debts	1,000	1,200
Trade Payables	13,000	15,000
Inventories	5,000	8,000
Other Current Assets	10,000	12,000
Expenses Payable	1,000	1,500
Prepaid Expenses	2,000	1,000
Accrued Income	3,000	4,000
Income received in advance	2,000	1,000

OR

- c) The financial position of XYZ Ltd. On 1 April 2022 and 31 March 2023 was as follow:

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Assets	1-4-2022	31-03-2023
Cash	8,000	7,200
Debtors	70,000	76,800
Stock	50,000	44,000
Land	40,000	60,000
Building	1,00,000	1,10,000
Machinery	2,14,000	2,44,000
Provision for Depreciation	(54,000)	(72,000)
	<b>4,28,000</b>	<b>4,70,000</b>
Liabilities		
Current Liabilities	72,000	82,000
Loan from associate company	-	40,000
Loan from Bank	60,000	50,000
Capital and reserve	2,96,000	2,98,000
	<b>4,28,000</b>	<b>4,70,000</b>

During the year Rs. 52,000 were paid as dividend prepare a cash flow statement.

3. a) Explain the use of Ratio analysis.

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- b)

Liabilities	Amount	Assets	Amount
Equity share capital	5,00,000	Land & Building	1,00,000
Preference share capital	2,00,000	Machinery	4,00,000
General Reserve	1,00,000	Furniture	50,000
Secured Loan	3,00,000	Inventory	3,00,000
Sundry Creditor	1,00,000	Sundry Debtor	3,00,000
		Cash/ Bank Balance	50,000
	<b>12,00,000</b>		<b>12,00,000</b>

8

From the following data calculate current Ratio, liquid ratio, proprietary Ratio, Debt Equity Ratio.

OR

16

c)

- i) Current ratio
- ii) Liquid ratio
- iii) Proprietary Ratio
- iv) Debt equity Ratio

- 4.** a) Explain the current Ratio and it's uses. **8**

- b) From the given information calculate the- 8

- i) Gross Profit Ratio
ii) Operating Ratio

Revenue from operations	Rs. 3,40,000
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Cost of Revenue from operations	Rs. 1,20,000
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Selling Expenses	Rs. 80,000
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Administrative Exp.	Rs. 40,000
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**OR**

- c) From the following information, calculate Debt Equity Ratio, Total Assets to Debt Ratio, Proprietary Ratio and Debt to capital Employed Ratio. **16**

Balance sheet as on March 31, 2023

Particular	Rs.
I) Equity & Liabilities:	
Share capital	4,00,000
Reserve and Surplus	1,00,000
Long term borrowing	1,50,000
Current Liabilities	50,000
	<b>7,00,000</b>
II) Fixed Assets	4,00,000
Non-Current Investment	1,00,000
Current Assets	2,00,000
	<b>7,00,000</b>

- 5.** Write short notes:

- a) Explain the types of Assets. 4

- b) Write about preparing a cash flow statement. 4

- c) Classification of Ratio. 4

- d) Difference between current Assets and current Liabilities. 4

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Certificate Course for Practicing Accountant (NEP Pattern) 6 Month  
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- सुचना :- 1. सर्व प्रश्न अनिवार्य आहेत.  
2. सर्व प्रश्नांना समान गुण आहे.

- |    |    |   |    |
|----|----|---|----|
| 1. | अ) | नफा-तोटा खाते (P & L A/c) व ताळेबंद (Balance Sheet) या मधील फरक स्पष्ट करा. | 8  |
|    | ब) | इंग्रजी माध्यमानुसार.   | 8  |
|    |    | <b>किंवा</b>  |    |
|    | क) | इंग्रजी माध्यमानुसार.   | 16 |
| 2. | अ) | रोख प्रवाह विवरणाचा अर्थ व विविध उपयोग स्पष्ट करा.                          | 8  |
|    | ब) | इंग्रजी माध्यमानुसार.   | 8  |
|    |    | <b>किंवा</b>  |    |
|    | क) | इंग्रजी माध्यमानुसार.   | 16 |
| 3. | अ) | गुणोत्तर विश्लेषणाचे उपयोग स्पष्ट करा.                                      | 8  |
|    | ब) | इंग्रजी माध्यमानुसार.   | 8  |
|    |    | <b>किंवा</b>  |    |
|    | क) | इंग्रजी माध्यमानुसार.   | 16 |
| 4. | अ) | वर्तमान गुणोत्तर चे विविध उपयोग स्पष्ट करा.                                 | 8  |
|    | ब) | इंग्रजी माध्यमानुसार.   | 8  |
|    |    | <b>किंवा</b>  |    |
|    | क) | इंग्रजी माध्यमानुसार.   | 16 |
| 5. | अ) | मालमतेचे विविध प्रकार स्पष्ट करा.   | 4  |
|    | ब) | रोख प्रवाह विवरण तयार करण्याची प्रक्रिया स्पष्ट करा.                        | 4  |
|    | क) | गुणोत्तराचे वर्गीकरण.   | 4  |
|    | ड) | चालू मालमत्ता व चालू देय्यता यातील फरक स्पष्ट करा.                          | 4  |

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सुचनाएँ :- 1. सभी प्रश्न अनिवार्य हैं।

2. सभी प्रश्नों के अंक समान हैं।

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|----|----|--|----|
| 1. | अ) | लाभ-हानी खाता (P & L A/c) एवं स्थिती विवरण (Balance Sheet) के बिच अंतर स्पष्ट करे। | 8  |
|    | ब) | अंग्रेजी माध्यम के अनुसार।   | 8  |
|    |    | <b>अथवा</b>  |    |
|    | क) | अंग्रेजी माध्यम के अनुसार।   | 16 |
| 2. | अ) | नकदी प्रवाह विवरण का अर्थ एवं विभिन्न उपयोग स्पष्ट करे।                            | 8  |
|    | ब) | अंग्रेजी माध्यम के अनुसार।   | 8  |
|    |    | <b>अथवा</b>  |    |
|    | क) | अंग्रेजी माध्यम के अनुसार।   | 16 |
| 3. | अ) | अनुपात विश्लेषण के उपयोग स्पष्ट करे।   | 8  |
|    | ब) | अंग्रेजी माध्यम के अनुसार।   | 8  |
|    |    | <b>अथवा</b>  |    |
|    | क) | अंग्रेजी माध्यम के अनुसार।   | 16 |
| 4. | अ) | वर्तमान अनुपात के विभिन्न उपयोग स्पष्ट करे।  | 8  |
|    | ब) | अंग्रेजी माध्यम के अनुसार।   | 8  |
|    |    | <b>अथवा</b>  |    |
|    | क) | अंग्रेजी माध्यम के अनुसार।   | 16 |
| 5. | अ) | संपत्ती के विभिन्न प्रकार स्पष्ट करे।  | 4  |
|    | ब) | नकदी प्रवाह का विवरण तैयार करने की प्रक्रिया स्पष्ट करे।                           | 4  |
|    | क) | अनुपात का वर्गीकरण।  | 4  |
|    | ड) | वर्तमान संपत्तीयाँ और वर्तमान देयताएँ इनके बिच का अंतर स्पष्ट करे।                 | 4  |

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