

Name:

Enrolment No:



**UNIVERSITY OF PETROLEUM AND ENERGY STUDIES**

**End Semester Examination, December 2018**

**Course: Spreadsheet modelling for accounting decisions**

**Semester: III**

**Programme: BBA AIS DFQT2001**

**Time: 03 hrs.**

**Max. Marks: 100**

**Instructions:**

**SECTION A**

S. No.		Marks	CO
	<b>Classify the following accounts as real, personal and nominal:</b>	<b>2X10= 20</b>	
1)	Bank Account	2	CO1
2)	Furniture Account	2	CO1
3)	Salary Account	2	CO1
4)	Cash Account	2	CO1
5)	Sundry Debtors	2	CO1
6)	Bank overdraft	2	CO1
7)	Capital Account	2	CO1
8)	Sales	2	CO1
9)	Accounts Receivables	2	CO1
10)	Sundry Creditors	2	CO1

**SECTION B**

	<b>Answer the following (4*5=20 marks)</b>		
Q1	<b>Calculate the amount of depreciation per year and rate of depreciation (WDV) using following information-</b>  Purchase price of machine = Rs 4,75,000  Installation charges of machine = Rs 25,000	5	CO2

	Expected useful life of machine = 5 years Estimated scrap value of machine = Rs 50,000		
Q2	Explain the difference between accounting ratios and financial ratios	5	CO3
Q3	Explain accounting principles and conventions	5	CO1
Q4	Describe the accounting cycle.	5	CO1
<b>SECTION-C</b>			
	<b>Answer the following (30 marks)</b>	Marks	
Q1	Explain profitability ratios, liquidity ratio and assets utilization ratio	5	CO1
Q2	What is balance sheet? Explain its purpose	5	CO2
Q3	Explain the difference between cash flow from investing activities, financing activities and operating activities. Provide examples	10	CO4
Q4	Explain the difference between depreciation, depletion and amortization	10	CO4
<b>SECTION-D</b>			
	<b>Attempt any one</b>	Marks	
Q1	Explain Accounting Period, Cost Concept, Duality aspect concept and Realization Concept.	30	CO1,2
Q2	Write down the steps involved in ratio analysis in excel spreadsheet.	30	CO4

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**Instructions:**

**SECTION A**

S. No.		Marks	CO
	<b>Classify the following accounts as real, personal and nominal:</b>	<b>2X10= 20</b>	
1)	Discount Account	2	CO1
2)	Furniture Account	2	CO1
3)	Salary Account	2	CO1
4)	Cash Account	2	CO1
5)	Machine Account	2	CO1
6)	Bank overdraft	2	CO1
7)	Capital Account	2	CO1
8)	Sales	2	CO1
9)	Accounts Receivables	2	CO1
10)	Sundry Creditors	2	CO1

**SECTION B**

	<b>Answer the following (4*5=20 marks)</b>		
Q1	Write down the steps for time value evaluation in excel.	5	CO1,2
Q2	Explain the difference between accounting ratios and financial ratios	5	CO1,2
Q3	What is the difference between PV and FV.	5	CO1

Q4	Describe the accounting cycle.	5	CO1
<b>SECTION-C</b>			
	<b>Answer the following (30 marks)</b>	Marks	
Q1	Explain profitability ratios, liquidity ratio and assets utilization ratio	5	CO1
Q2	What is income statement? Explain its purpose	5	CO2
Q3	Explain the difference between cash flow from investing activities, financing activities and operating activities. Provide examples	10	CO4
Q4	Explain the difference between depreciation, depletion and amortization	10	CO1,2
<b>SECTION-D</b>			
	<b>Attempt any one</b>	Marks	
Q1	Write down the steps involved in balance sheet analysis through excel.	30	CO4
Q2	Write down the steps involved in ratio analysis in excel spreadsheet.	30	CO4