(FOR THE CANDIDATES ADMITTED DURING THE ACADEMIC YEAR 2025-26 ONLY)

SUBJECT CODE 25PCO105

REG.NO. :

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI

END-OF-SEMESTER EXAMINATIONS : NOVEMBER – 2025

M.Com . **MAXIMUM MARKS: 75**

SEMESTER : I **TIME : 3 HOURS**

FINANCIAL MODELLING

SECTION – A (10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS. **K1**

1. Which function retrieves data from a specific row and column?

   a) VLOOKUP b) HLOOKUP c) INDEX d) OFFSET

2. AS-3 relates to which Accounting Standard?

   a) Inventory b) Cash Flow Statement c) Depreciation d) Valuation

3. What is DuPont analysis is used for ?

   a) Liquidity evaluation b) ROE decomposition
   c) Expense control d) EPS forecasting

4. Which of the following is the use of Pivot Tables?

   a) Format text b) Print headers c) Summarize large data d) Filter rows

5. Which method is used for DCF?

   a) ROE b) IRR c) WACC d) ROA

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES. **(K2)**

6. What is the use of scenario building in Excel?
7. Define Financial Reporting Mechanics.
8. What is peer-to-peer analysis in financial modeling?
9. Mention any two costs incurred during the investment phase of a project.
10. State any two valuation methods used in equity research.

SECTION – B (5 X 5 = 25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. **(K3)**

11. a) Describe the role of Lookup functions and Scenario building in Excel financial models.

    (OR)

    b) Explain the steps involved in formatting an Excel sheet for financial modeling.

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12. a) Describe the importance of pivot tables in Excel-based financial analysis.

(OR)

b) Explain the components of a cash flow statement as per AS-3.

13. a) What are the steps in preparing a financial analysis report for an industry?

(OR)

b) Explain the concept of cost of capital and its importance in decision-making.

14. a) Write a note on capital expenditure and costs during project construction phase.

(OR)

b) Explain the life cycle of a project with reference to project finance.

15. a) What is a valuation model? Explain any two assumptions made while preparing it.

(OR)

b) Describe the procedure to prepare a company overview in equity research modeling.

SECTION – C (5 X 8 = 40 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

(K4 (Or) K5)

16. a) Discuss the advanced Excel functions used in financial modeling with suitable examples.

(OR)

b) Explain data filter, sort, and chart techniques used in Excel for modeling.

17. a) Analyze the structure and significance of income statement and balance sheet.

(OR)

b) Discuss the preparation and importance of financial statements for modeling purposes.

18. a) Evaluate the role of financial ratios and DuPont analysis in industrial financial analysis.

(OR)

b) Explain the concept of Time Value of Money. How is it used in financial modeling?

19. a) Analyze the funding pattern and decision-making process during the investment phase of a project.

(OR)

b) Explain Payback Period, NPV, IRR, and Profitability Index with examples.

20. a) Describe the steps involved in preparing a complete equity research model including valuation.

(OR)

b) Discuss Discounted Cash Flow (DCF) and Relative Valuation techniques in equity research.

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