

Accounts Assignment

Topic- Ratio Analysis

Class 12

Time 45 mins

MM: 25

- Q-1 Liquid assets = – (Stock + prepaid expenses)
- Q-2 Inventory turnover ratio is divided by average inventory
- Q-3 Costs of revenue from Ooperations=.....
- Q-4 Working capital Turnover Ratio=.....
- Q-5 ?= $\frac{\text{Net Credit Purchases}}{\text{Average Trade Paybles}}$

Q-6 Following figures have been extracted from the books of XY Ltd. as on 31st December 2013 is

	Rs.		Rs.
Equity share capital	100000	Cash in hand	20000
7% debentures	100000	Cash at Bank	20,000
Bank overdraft	40,000	Bill receivables	100000
Creditors	60000	Investment	10000
Debtors	50000	Inventory	150000
		General reserve	30000

Cost of Revenue from operations during the year 2014 were ` 4,70,000. Calculate inventory turnover ratio.

- Q-7 Given : Current ratio 5 : 2
Liquidity ratio 3 : 2
working capital ` 60,000
Calculate (a) current liabilities (b) current assets (c) Liquid assets
(d) stock

Q-8 Following figures have been obtained from the statement of Profit and Loss of M/s Munu Ltd. for the year 31st December, 2013.

Opening Inventory 100000 Revenue from operations 560000
Purchases 350000 Closing Inventory 100000
Wages 9000 Administrative expenses 20000
Salary and administrative 89000 Interest on investment 10000
expense

Non-operating expenses 30000 Profit on sale of investment 8000

You are required to calculate (a) Gross profit ratio (b) Net profit ratio (c) Operating profit ratio.

Q-9	Liabilities	Amount	Assets	Amount
	Equity share capital	250000	Land and Building	450000
	Preference share capital	200000	Plant	400000

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Reserves	200000	Inventory	150000
Debentures	300000	Sundry debtors	100000
Current liabilities	200000	Cash	45000
		Prepaid expenses	5000

Calculate (a) debt equity ratio (b) proprietary ratio.

Q-10 Calculate operating profit ratio from the following data :

Revenue from Operation (Sales)	3,00,000
Gross profit	1,20,000
Administration expenses	35,000
Selling and distribution expenses	25,000
Income on investment	15,000
Loss by fire	9,000

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