

Assignment Class 12 Accounts

Topic- Ratio Analysis

Time Allowed: 40 mins.

Maximum Marks: 20

Q1. Balance Sheet had the following amounts as at 31st March, 2022:

| | |
|------------------------------------|-----------|
| Current Assets | 12,00,000 |
| Current Liabilities | 8,00,000 |
| Investments (in other companies) | 2,00,000 |
| Property, Plant and Equipment-Cost | 60,00,000 |
| Depreciation Written off | 14,00,000 |
| 10% Preference Share Capital | 5,00,000 |
| Equity Share Capital | 15,00,000 |
| Securities Premium Reserve | 1,00,000 |
| Reserves and Surplus | 4,00,000 |
| Long-term Loan from IDBI @ 9% | 30,00,000 |

Calculate ratios indicating the Long-term and the Short-term financial position of the company.

Q2. Calculate Total assets to Debt Ratio from the following information:

| | |
|----------------------|----------|
| | Rs. |
| Equity share capital | 4,00,000 |
| Long term borrowings | 1,80,000 |
| Surplus | 1,00,000 |
| General Reserve | 70,000 |
| Current Liabilities | 30,000 |
| Long term provisions | 1,20,000 |

Q3. From the following figures compute the amount of Gross profit and revenue from operations (Net Sales)

Inventory in the beginning of the year rs. 60,000

Inventory at the end of the year rs. 1,00,000

Inventory turnover ratio 8 times

Selling price 25% above cost.

Q4. From the following figures, calculate opening and closing Trade Receivables, If trade receivables turnover ratio is 3 times:

- (1) Cash revenue from operations is $\frac{1}{3}$ rd of credit revenue from operations
- (2) Cost of revenue from operations is rs. 3,00,000

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- (3) Gross profit is 25% of the Revenue from Operations
- (4) Trade receivables at the end are 3 Times more than that of in the beginning.

Q5. A company earns gross profit of 25% on cost. For the year ended 31/3/2017 its gross profit was rs. 5,00,000. Equity share capital of the company was rs. 10,00,000, Reserve and Surplus rs. 2,00,000 , Long term Loan rs. 3,00,000 and Non Current Assets were Rs. 10,00,000.

Compute the working capital turnover ratio of the company.

Q6. Calculate Operating profit ratio from the following information:

Rs.

| | |
|--------------------------------|-----------|
| Opening inventory | 100,000 |
| Purchases | 10,00,000 |
| Revenue from operations | 14,70,000 |
| Administrative and selling exp | 1,70,000 |
| Closing inventory | 1,50,000 |
| Loss by fire | 20,000 |
| Dividend received | 30,000 |

Q7. Calculate ROI from the following details : Net profit after tax rs. 6,50,000; rate of income tax 50%, 10% Debentures of Rs. 100 each rs. 10,00,000; Fixed assets at cost rs. 22,50,000, Accumulated depreciation on fixed assets up to date rs. 2,50,000, current assets rs. 12,00,000, current liabilities rs. 4,00,000.