



INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Subject : Accountancy	Topic : Tools of Analysis	Date of Worksheet _____ Worksheet No.15
Resource Person: Alexander Gee Varghese		Date of submission: __/__/2016
Name of the Student : _____	Class & Division : XII ____	Roll Number : ____

COMMON SIZE AND COMPARATIVE STATEMENTS FORMAT

Revenue from operations	xxx
Other Income	xxx
Total Revenue (A)	xxx
Expenses:-	
Cost of Material	xxx
Employee Benefit Expenses	xxx
Total Expense (B)	xxx
Profit before Tax (A-B)	xxx
Less Tax	xxx
Profit after Tax	xxx

1. Prepare a Comparative and Common size Statements from the following.

Particulars	31 st March,2017 (Rs)	31 st March, 2016 (Rs)
Revenue from Operations	18,00,000	9,00,000
Other Income	2,00,000	1,00,000
Cost of Revenue from Operation	9,00,000	4,00,000
Indirect Expenses	3,00,000	2,00,000
Income Tax	50%	50%

2. Prepare a Comparative and Common size Statements from the following.

Particulars	31 st March,2017 (Rs)	31 st March, 2016 (Rs)
Revenue from Operations	8,00,000	5,00,000
Cost of Revenue from operation	5,00,000	3,00,000
Interest Expense	20,000	40,000
Employee benefit exp.	40,000	30,000
Income Tax	50%	40%

3. Prepare a Comparative and Common size Statements from the following.

Particulars	31 st March,2017 (Rs)	31 st March, 2016 (Rs)
Revenue from Operations	40,00,000	30,00,000
Cost of Revenue from Operation	55% of Revenue	60% of Revenue
Salary	30,000	25,000
commission	25% of Cost of Revenue	20% of Cost of Revenue
Income Tax	40%	40%

4. Prepare a Comparative and Common size Statements from the following

Particulars	31 st March,2017 (Rs)	31 st March, 2016 (Rs)
Revenue from Operations	10,00,000	8,00,000
Cost of Material	6,00,000	4,00,000
Employee benefit Expense	2,00,000	1,50,000
Provision for Tax	1,30,000	1,00,000

5. Prepare a Comparative and Common size Statements from the following.

Particulars	31 st March,2017 (Rs)	31 st March, 2016 (Rs)
Revenue from Operations	18,00,000	13,20,000
Other Incomes	2,00,000	1,50,000
Cost of Material	11,00,000	7,00,000
Employee benefit Expense	3,50,000	2,50,000
Tax	50%	50%

6. Prepare a horizontal and vertical income statement of 'S Ltd', with the help of the following information:

Particulars	31 st March,2017 (Rs)	31 st March, 2016 (Rs)
Revenue from Operations	2,00,000	1,00,000
Cost of Material (of revenue)	70%	60%
Employee benefit Expense (of revenue)	25%	20%
Rate of Income Tax 50% before tax		

7. Prepare a Comparative and common Size Balance sheet from the following.

Particulars	Note No.	31 st March,2017	31 st March, 2016
		(Rs)	(Rs)
I. Equity and Liabilities			
(1) Shareholders Fund			
(a) Share Capital		20,00,000	15,00,000
(b) Reserves & Surplus		3,00,000	4,00,000
(2) Non- Current Liabilities			
Long Term Borrowings		9,00,000	6,00,000
(3) Current Liabilities			
Trade Payables		3,00,000	2,00,000
Total		35,00,000	27,00,000
II. Assets			
(1) Non- Current Assets			
(a) Fixed Assets			
(i) Tangible Assets		20,00,000	15,00,000
(ii) Intangible Assets		9,00,000	6,00,000
(2) Current Assets			
(a) Inventories		3,00,000	4,00,000
(b) Cash and Cash equivalents Total		3,00,000	2,00,000
		35,00,000	27,00,000

8. Prepare a Comparative and common Size Balance sheet from the following

Particulars	Note No.	31 st March,2017	31 st March, 2016
		(Rs)	(Rs)
Equity and Liabilities			
(1) Shareholders Fund			
(a) Share Capital		7,50,000	9,00,000
(b) Reserves & Surplus		1,50,000	2,25,000
(2) Non- Current Liabilities			

Long Term Borrowings		4,20,000	3,00,000
(3) Current Liabilities			
Trade Payables		4,80,000	5,75,000
Total		18,00,000	20,00,000
Assets			
(1) Non- Current Assets			
(a) Fixed Assets			
(i) Tangible Assets		12,40,000	11,75,000
(2) Current Assets			
(a) Inventories		5,60,000	8,25,000
Total		18,00,000	20,00,000

9. Prepare a Comparative and common Size Balance sheet from the following.

Particulars	Note No.	31 st March,2017	31 st March, 2016
		(Rs)	(Rs)
Equity and Liabilities			
(1) Shareholders Fund			
Share Capital		3,00,000	3,50,000
(2) Non- Current Liabilities			
Long Term Borrowings		2,00,000	1,00,000
(3) Current Liabilities			
Trade Payables		1,00,000	1,50,000
Total		6,00,000	6,00,000
Assets			
(1) Non- Current Assets			
Fixed Assets			
(i) Tangible Assets		3,00,000	4,00,000
(2) Current Assets			
(a) Inventories		3,00,000	2,00,000
Total		6,00,000	6,00,000

10. Prepare a Comparative and common Size Balance sheet from the following.

Particulars	Note No.	31 st March,2017	31 st March, 2016
		(Rs)	(Rs)
Equity and Liabilities			
(1) Shareholders Fund			
(a) Share Capital		40,00,000	30,00,000
(b) Reserves & Surplus		6,00,000	4,00,000
(2) Non- Current Liabilities			
Long Term Borrowings		12,00,000	10,00,000
(3) Current Liabilities			
Trade Payables		2,00,000	6,00,000
Total		60,00,000	50,00,000
Assets			
(1) Non- Current Assets			
(a) Fixed Assets			
(i) Tangible Assets		40,00,000	30,00,000
(ii) Intangible Assets		2,00,000	6,00,000
(2) Current Assets			
(a) Inventories		12,00,000	10,00,000
(b) Cash and Cash equivalents Total		6,00,000	4,00,000
		60,00,000	50,00,000

Particulars	Note No.	31 st March,2017	31 st March, 2016
		(Rs)	(Rs)
Equity and Liabilities			
(1) Shareholders' funds			
Share Capital		7,50,000	6,00,000
(2) Current Liabilities			
Trade Payables		2,00,000	2,50,000
Total		9,50,000	8,50,000
Assets			
(1) Non-Current Assets			
Fixed Assets			
(i) Tangible Assets		4,00,000	5,00,000
(2) Current Assets			
a) Inventories		1,00,000	1,00,000
b) Trade receivables		3,50,000	2,00,000
c) Cash and Cash Equivalents		1,00,000	50,000
Total		9,50,000	8,50,000