



# INDIAN SCHOOL DARSAIT DEPARTMENT OF COMMERCE



Subject : Accountancy	Topic : Tools of Analysis	Date of Worksheet _____ Worksheet No.15
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Name of the Student : _____	Class & Division : XII _____	Roll Number : _____

## COMMON SIZE AND COMPARATIVE STATEMENTS FORMAT

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

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

Particulars	31 <sup>st</sup> March,2018 (Rs)	31 <sup>st</sup> March, 2017 (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 <sup>st</sup> March,2018 (Rs)	31 <sup>st</sup> March, 2017 (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 <sup>st</sup> March,2018 (Rs)	31 <sup>st</sup> March, 2017 (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 <sup>st</sup> March,2018 (Rs)	31 <sup>st</sup> March, 2017 (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 <sup>st</sup> March,2018 (Rs)	31 <sup>st</sup> March, 2017 (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 <sup>st</sup> March,2018 (Rs)	31 <sup>st</sup> March, 2017 (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 <sup>st</sup> March,2018	31 <sup>st</sup> March, 2017
		(Rs)	(Rs)
<b>I. Equity and Liabilities</b>			
(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
<b>Total</b>		<b>35,00,000</b>	<b>27,00,000</b>
<b>II. Assets</b>			
(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
		<b>35,00,000</b>	<b>27,00,000</b>

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

Particulars	Note No.	31 <sup>st</sup> March,2018	31 <sup>st</sup> March, 2017
		(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 <sup>st</sup> March,2018	31 <sup>st</sup> March, 2017
		(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 <sup>st</sup> March,2018	31 <sup>st</sup> March, 2017
		(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
<b>Total</b>		<b>60,00,000</b>	<b>50,00,000</b>
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
		<b>60,00,000</b>	<b>50,00,000</b>

Particulars	Note No.	31 <sup>st</sup> March,2018	31 <sup>st</sup> March, 2017
		(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
<b>Total</b>		<b>9,50,000</b>	<b>8,50,000</b>
Assets			
(1) Non-Current Assets			
Fixed Assets			
(i) <b>Tangible Assets</b>		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
<b>Total</b>		<b>9,50,000</b>	<b>8,50,000</b>