

COMMON SIZE STATEMENTS

- ① Common Size income Statement
- ② Common Size Balance Sheet

Format of Common Size Balance Sheet

Particulars	Note No.	Amount			
		Pre. year	Current Year	Pre. year	Current year
1. Equity and liabilities :-					
1. Shareholder's fund					
(a) Share Capital		xxx	xxx	xxx	xxx
(b) Reserves & Surplus		xxx	xxx	xxx	xxx
2. Non current liabilities					
(a) long term borrowings		xxx	xxx	xxx	xxx
(b) long term provisions		xxx	xxx	xxx	xxx
3. Current liabilities					
(a) short term borrowings		xxx	xxx	xxx	xxx
(b) Trade Payables		xxx	xxx	xxx	xxx
(c) other current liabilities		xxx	xxx	xxx	xxx
(d) short term provisions		xxx	xxx	xxx	xxx
TOTAL		xxx	xxx	xxx	xxx

August 2018				
Mon	6	13	20	27
Tue	7	14	21	28
Wed	8	15	22	29
Thu	9	16	23	30
Fri	3	10	17	24
Sat	4	11	18	25
Sun	5	12	19	26

11. Assets :-

1. Non current Assets

(a) Fixed Assets

(i) Tangible Assets

(ii) Intangible Assets

(b) Non current Investment

(c) Long term loans and advances

xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx

2. Current Assets

(a) Current investments

(b) Inventories

(c) Trade receivables

(d) Cash and cash equivalent

(e) Short term loans and advances

(f) Other current assets

xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx

TOTAL

xxx	xxx	xxx	xxx
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Q :- From the following information of Oxford Ltd.

<u>Particulars</u>	<u>31.3.17</u>	<u>31.3.16</u>
Equity share capital	16,00,000	16,00,000
Preference share capital	2,00,000	2,00,000
Reserves & Surpluses	5,40,000	4,00,000
Non current liabilities	14,40,000	14,00,000
Current liabilities	7,20,000	4,00,000
Current Assets	30,60,000	28,00,000
Non current Assets	14,40,000	12,00,000

You are required to prepare a common size Balance Sheet.

Soln

OXFORD LTD

Common Size Balance Sheet
as on 31.3.16 and 31.3.17.

Particulars	Absolute amount		%	
	2016	2017	2016	2017
I. Equity & Liabilities				
(1) Shareholders fund				
(a) Share Capital	18,00,000	18,00,000	45 ⁽ⁱ⁾	40 ^(iv)
(b) Reserves and Surplus	4,00,000	5,40,000	10 ⁽ⁱⁱ⁾	12 ^(v)
(2) Non current liabilities	14,00,000	14,40,000	35 ⁽ⁱⁱⁱ⁾	32 ^(vi)
(3) Current liabilities	4,00,000	7,20,000	10	16
TOTAL	40,00,000	45,00,000	100	100
II. Assets				
(1) Non current Assets	28,00,000	30,60,000	70	68
(2) Current Assets	12,00,000	14,40,000	30	32
TOTAL	40,00,000	45,00,000	100	100

Working Note :-

	<u>2016</u>	<u>2017</u>
① Share Capital :-		
Equity Share Cap.	16,00,000	16,00,000
Pref. Share Cap.	2,00,000	2,00,000
	<u>18,00,000</u>	<u>18,00,000</u>

② All percentages will be calculated on the basis of total of Balance Sheet.

• In 2016 → % will be based on 40 lakhs

In 2017 → % will be based on 45 lakhs.

• (i) $\frac{18,00,000}{40,00,000} \times 100 = 45\%$

(ii) $\frac{4,00,000}{40,00,000} \times 100 = 10\%$

(iii) $\frac{14,00,000}{40,00,000} \times 100 = 35\%$

(iv) $\frac{18,00,000}{45,00,000} \times 100 = 40\%$

(v) $\frac{5,40,000}{45,00,000} \times 100 = 12\%$

(vi) $\frac{14,40,000}{45,00,000} \times 100 = 32\%$

August	2016	2017
Mon	6	13 20 27
Tue	7	14 21 28
Wed	1	8 15 22 29
Thu	2	9 16 23 30
Fri	3	10 17 24 31
Sat	4	11 18 25
Sun	5	12 19 26