

COMMON SIZE INCOME STATEMENT.

Format.

Particulars	Absolute Amount		%	
	Prev. Year	Current Year	Prev. Year	Current Year
I- Revenue from operations	xxx	xxx	xxx	xxx
(+) Other incomes	xxx	xxx	xxx	xxx
<u>Total Revenue</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
II- Expenses :-				
Cost of Materials consumed	xxx	xxx	xxx	xxx
Purchase of Stock in Trade	xxx	xxx	xxx	xxx
Employee Benefit Expenses	xxx	xxx	xxx	xxx
Finance cost	xxx	xxx	xxx	xxx
Amortisation and Depreciation expenses	xxx	xxx	xxx	xxx
Other Expenses -	xxx	xxx	xxx	xxx
<u>Total expenses</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>
Profit before Tax (I-II)	xxx	xxx	xxx	xxx
(-) Income Tax	xxx	xxx	xxx	xxx
<u>Profit After Tax</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>

Sunday 02

September	2018
Mon	3 10 17 24
Tue	4 11 18 25
Wed	5 12 19 26
Thu	6 13 20 27
Fri	7 14 21 28
Sat	1 8 15 22 29
Sun	2 9 16 23 30

Q:- Following information is derived from the books of Vasundhara Ltd.

Particulars	31.3.17	31.3.2016
Revenue from operation	12,00,000	10,00,000
Cost of Materials consumed	6,60,000	6,00,000
Employees Benefit Expenses	1,20,000	1,20,000
Other Expenses	96,000	50,000

You are required to prepare a Common size Statement of Profit and Loss.

Solⁿ All the percentages will be calculated on the basis of Revenue from operation.

Year 2015-16

$$(1) \frac{600000}{1000000} \times 100 = 60\%$$

Year 2016-17

$$(4) \frac{660000}{1200000} \times 100 = 55\%$$

	September 2018			
Mon	3	10	17	24
Tue	4	11	18	25
Wed	5	12	19	26
Thu	6	13	20	27
Fri	7	14	21	28
Sat	1	8	15	22
Sun	2	9	16	23

$$(2) \frac{120000}{10,00,000} \times 100 = 12\%$$

$$(5) \frac{120000}{1200000} \times 100 = 10\%$$

$$(3) \frac{50,000}{10,00,000} \times 100 = 5\%$$

$$(6) \frac{96000}{12,00,000} \times 100 = 8\%$$

Vasundhara Ltd.
Common Size Profit & Loss Statement
for the year ended 31st March 16 & 2017.

Particulars	Absolute amounts		%	
	2015-16	2016-17	2015-16	2016-17
I. Revenue from operation	10,00,000	12,00,000	100	100
Total Revenue	10,00,000	12,00,000	100	100
II. Expenses: -				
Cost of Materials consumed	6,00,000	6,60,000	60	55
Employee Benefit Exp.	1,20,000	1,20,000	12	10
Other expenses	50,000	96,000	5	8
Total expenses	7,70,000	8,76,000	77	73
III. Profit before Tax (I - II)	2,30,000	3,24,000	23	27

Q. You are required to prepare common size income statement —

Particulars	Note No.	31.3.2016	31.3.2017
Revenue from operations		60,00,000	65,00,000
Other income		36,000	91,000
Cost of materials consumed		43,39,200	44,49,250
Finance cost		9,15,600	9,64,600
Other expenses		1,50,000	2,08,000

September 2018			
Mon	3	10	17 24
Tue	4	11	18 25
Wed	5	12	19 26
Thu	6	13	20 27
Fri	7	14	21 28
Sat	1	8	15 22 29
Sun	2	9	16 23 30

Common Size Income Statement

Particulars	Absolute Amt.		%	
	2016	2017	2016	2017
(I) Revenue from operation	60,00,000	65,00,000	100	100
(+) other incomes	36,000	91,000	0.6	1.40
(A) Total Revenue	6036000	6591000		
(II) Expenses :-				
Cost of materials consumed	4339200	4449250	72.32	68.45
Finance cost	915600	964600	15.26	14.84
Other expenses	150000	208000	2.5	3.20
(B) Total expenses	5404800	5621850		
Profit before Tax	631200	969150	10.52	14.91

October	2018			
Mon	1	8	15	22 29
Tue	2	9	16	23 30
Wed	3	10	17	24 31
Thu	4	11	18	25
Fri	5	12	19	26
Sat	6	13	20	27
Sun	7	14	21	28