

## ASSIGNMENT

Q.1 From the following statement of Profit & loss, prepare a Common size Statement of Profit & loss of Jayant Ltd. for the year ended 31.3.2018 :-

Statement of Profit & loss of Jayant Ltd.  
for the year ended 31.3.2018

Particulars	Note No.	Amount (₹)
Revenue from operation		25,38,000
Other Income		38,000
Total Revenue		<u>25,76,000</u>
Expenses :-		
Cost of materials consumed		14,00,000
Other expenses		5,00,000
Total expenses		<u>19,00,000</u>
Tax		3,38,000



Q. ② From the following Balance Sheet of Vijay Ltd. as at 31.3.2017 and 2016, prepare a common size balance sheet.

Particulars	Note No.	31.3.2017 (₹)	31.3.2016 (₹)
<b>I. Equity and Liabilities :-</b>			
(1) Shareholders fund			
(a) Share Capital		10,00,000	10,00,000
(b) Reserves & Surplus		18,00,000	12,00,000
(2) Non current liabilities Long term Borrowings		3,75,000	—
(3) Current liabilities		8,25,000	8,00,000
Total		40,00,000	30,00,000
<b>II. Assets :-</b>			
(1) Non current Assets			
(a) Fixed assets		17,92,000	12,60,000
(b) Non current investment		—	4,00,000
(2) Current Assets			
(a) Inventory		12,40,000	9,13,000
(b) Trade receivables		9,10,000	4,05,000
(c) Cash & cash equivalents		58,000	22,000
Total		40,00,000	30,00,000

Q ③ Prepare a Common Size Statement of Profit and loss from the following :- ~~and~~

### STATEMENT OF PROFIT & LOSS

Particulars	Notes	31.3.2018	31.3.2017
Revenue from operations		25,00,000	20,00,000
Other Income		1,00,000	1,00,000
Cost of materials consumed		17,00,000	14,00,000
Finance Costs		2,00,000	1,60,000
Other expenses.		1,00,000	1,40,000



Q4 Prepare Common Size Balance Sheet of Vishal Paper Ltd. from the given information :-

Particulars	Note No.	31.3.2018	31.3.2017
Share Capital		21,00,000	21,00,000
Reserve & Surplus		9,10,000	6,00,000
Non current			
Liabilities		24,45,000	20,40,000
Current liabilities		18,45,000	12,60,000
Non current			
Assets		43,40,000	36,00,000
Current Assets		26,60,000	24,00,000

September		2018	
Mon	3	10	17 24
Tue	4	11	18 25
Wed	5	12	19 26
Thu	6	13	20 27