

COMPARATIVE BALANCE SHEET.

Format.

Particulars	Current Year (A)	Previous Year (B)	Absolute Change (C)	% Change (D)
I. Equity & Liabilities :-				
1. Shareholder's fund Share Capital	xxx	xxx	xxx	xxx
2. Non current liabilities :- long term borrowings	xxx	xxx	xxx	xxx
3. Current liabilities :- Sundry Creditors	xxx	xxx	xxx	xxx
Bills Payable	xxx	xxx	xxx	xxx
Total	xxx	xxx	xxx	xxx
II. Assets				
I. Non current Assets				
Fixed Assets	xxx	xxx	xxx	xxx
II. Current Assets				
Sundry debtors	xxx	xxx	xxx	xxx
Trade Receivables	xxx	xxx	xxx	xxx
Total	xxx	xxx	xxx	xxx

05 Sunday

$$\text{Absolute change (C)} = B - A$$

$$\begin{aligned} \text{\% change (D)} &= \frac{C}{B} \times 100 \\ &= \frac{\text{Absolute change}}{\text{Previous year}} \times 100 \end{aligned}$$

Q:- Prepare comparative Balance Sheet from the following information :-

	<u>2016</u>	<u>2017</u>
Share Capital	3,00,000	3,50,000
Sundry debtors	1,00,000	1,50,000
Fixed Assets	3,00,000	4,00,000
Long term borrowings	2,00,000	1,00,000
Bills Payable	3,00,000	
Bills payable	1,00,000	1,50,000
Bills Receivable	3,00,000	2,00,000

07

2018
TUESDAY

August

Comparative Balance Sheet

Particulars	2017 Current Year	Prev. year 2016	Absolute Change	%
I. Equity & Liabilities				
1. Shareholders fund Share Capital	3,50,000	3,00,000	50,000	16.67
2. Non current liabilities Long term borrowings	1,00,000	2,00,000	(1,00,000)	(50.00)
3. Current liabilities Bills payable	1,50,000	1,00,000	50,000	50.00
Total	6,00,000	6,00,000	-	-
II. Assets				
1. fixed Assets	4,00,000	3,00,000	1,00,000	33.34
2. Non current Assets Bills receivable	2,00,000	3,00,000	(1,00,000)	(33.34)
Total	6,00,000	6,00,000	-	-