

Date

17-08-20

15.

Particulars	2004	2005	(A) Increase Decrease (-).		Percentage
			Amount		
Net sales	800	1000	+ 200		25%
(B) Cost of goods sold.	600	750	+ 150		25%
	1400	1750	350		25%
Operating expenses					
Administrating exp	20	20	-		
Selling expense	30	40	10		33.33%
Total op. exp	50	60	10		20%
Net profit (C)	150	10	40		26.67%

3. Particular	2001	2002	Increase (+), Decrease (-)	
			Amount	Percentage
Net sales	785	900	(+) 115	14.64
- cost of goods sold	450	500	(+) 50	11.11
Gross profit(A)	335	400	+ 65	19.40
Operation expenses				
Administration exp.	70	72	(+) 12	2.85
Selling expenses	80	90	(+) 10	12.5
Total operating exp(B)	150	162	+ 12	17.53
Operating profit	185	238	+ 53	28.64
A - B = C)				
Now: operating exp.				
Interest paid	25	30	(+) 5	20
Income Tax	70	80	(+) 10	14.28
Now operating exp(D)	95	110	(+) 15	15.78
Net prof(C-D)	90,000	128,000	(+) 38000	42.22
- 22	347	383	36	
- 86	347	247	- 100	
- 6P - 3J	347	363	16	
- 6P - 3J	347	363	16	

4 Particular	1989	1990	Amount	Increase (+) & Decrease (-)	Percentage
Current Asset	200	300	+100	50	
Stock	200	300	(+)100	50	
Debtors	200	300	(+)100	50	
Cash	100	140	(+)40	40	
Total Current Assets (A)	500	740	+240	48	
Fixed Assets					6
Land & Building	400	370	(-)30	-7.5	
Plant & Machinery	400	410	(+)10	2.5	
Total Fixed (B)	800	780	(-)20	-2.5	
Total Asset (A+B) = C	1300	1520	(+)220	16.92	
Liabilities					
Bills Payable	50	75	+25	50	
Sundry Creditors	250	350	+100	40	
Current Liabilities (C)	300	425	+125	41.66	
Long term Liabilities					
Debtors	100	150	(+)50	50	
Total Long term Liabilities	100	150	(+)50	50	
Total Liability (A+B) = C	400	475	+75	18.75	
Capital & Reserves					
Equity Share	400	400	0	0	
Profit	300	300	0	0	
Reserve	200	245	+45	22.5	
Total Shareholders' D.	900	945	+45	22.5	
Total Capital (C+D)	1300	1520	+220	16.92	

6.	Particulars	1985		1986	
		Amount	Percentage	Amount	Percentage
Sale	200,000.	100 %		500,000	Start 100 %
(-) Cost of goods sold	100,000	50 %		220,000	44 %
Gross profit	100,000	50 %		280,000	56 %
Operating exp	20,000	10 %		30,000	6 %
Total operating	20,000	10 %		30,000	6 %
Total operating (A - B) = C	80,000	40 %		250,000	50 %
NON - Operating exp	30,000	15 %		35,000	7 %
Total nonoperating	30,000	15 %		35,000	7 %
Net profit (C - D)	50,000	25 %		215,000	43 %

7	Particulars	Amount		Percentage	
		Amount	Percentage	Amount	Percentage
Net sales	400	100 %		500	100
(-) cost of goods sold	300	75 %		375	75 %
Gross profit	100	25 %		125	25 %

Operation exp

Administrative exp	10	2.5 %	10	2 %
Selling	15	3.75 %	20	4 %
Total operating exp(B)	25	6.25 %	30	6 %
Total operating (A - B) = C	75	18.75 %	95	19 %

10	Particulars	1987 Amount	Percentage	1988 Amount	Percent
	Current Asset				
	Stock	65	13%	75	12.5%
	Debtors	80	16%	90	15%
	Bills Receivable	95	19.7%	105	17.5%
	Cash at Bank	110	22%	150	27%
	Total Current Asset	350	70%	420	70%
	Fixed Asset				
	Fixed Asset	100	20%	120	20%
	Investment	50	10%	60	10%
	Total Fixed Asset	150	30%	180	30%
	Total Asset	500	100%	600	100%
	Current Liability				
	Creditors	70	14%	95	15.8%
	Bills Payable	50	10%	75	12.5%
	Total Liability (A)	130	26%	170	28.3%
	Long Term Liability				
	Debenture	100	20%	80	13.3%
	Total Long Term Liability (B)	230	46%	250	41.6%
	Capital Reserve	200	40%	250	41.6%
	Share Capital Reserve	80	16%	100	16.6%
	Total Capital Reserve	280	56%	350	58.0%
	Total	510	102%	600	100%

Percent

13.

Particulars	Amount	Percentage	Amount	Percentage
Current Asset				
Investment	25,00,000	25%	5000	10%
Debtors	10,00,000	10%	10,000	20%
Cash	5,00,000	5%	5000	10%
Total Current Assets	40,00,000	40%	15,000	30%
Total Fixed Asset	60,00,000	60%	10,000	20%
Total Asset $(A+B)=C$	100,00,000	100%	25,000	100%
Total Current Liability	25,00,000	25%	5000	10%
Long-term Liability				
Term Loan (B)	20,00,000	20%	—	—
Total Liability $(A+B+C)$	50,00,000	50%	50,000	100%
Capital & Reserves				
Share Capital	50,00,000	50%	25000	50%
Reserves	5,00,000	5%	20000	40%
Total Share Fund ^{held by} $(C+D)$	55,00,000	55%	45000	90%
Total Capital $(C+D)$	60,00,000	60%	50,000	100%

Date:

17-08-2021

S.	Particular	Amount							
		1987	1988	1989	1990	1991	1992	1993	1994
	A	M	0	Unit	Per	Cen	Ta	Rs.	
	Net Sales	1000	950	1200	1200	100%	95%	120%	130
(-)	Less Cost of goods sold	600	589	696	729	100%	98.16%	116%	121.3 (143)
	Gross Profit (A)	400	361	504	572	100%	90.25%	126%	143.

Operating Expenses:

Total Selling Expenses	100	97	110	120	100%	97%	110%	120%
Total operating expenses (B)	100	264	110	12	100%	97%	110%	120%

Net profit (A - B)	300	264	294	452	100%	88%	131%	151%
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S.	Particular	balance sheet.							
		1985	1986	1987	1988	1989	1990	1991	1992
	A	M	0	Unit	Per	Cen	Ta	Rs.	
	Cash	100	120	80	140	100%	120%	80%	140%
	Stock on trade	300	400	350	500	100%	133.3%	116.6667	167.
	Debtors	200	250	325	400	100%	125.	162.5	200.
	Current Total working capital (A)	600	770	755	1040	100%	128.3%	125.8%	173.3%
	Fixed Assets (b)	2200	2500	2900	3500	100%	113.6	131.818	159.09
	Total Assets (A + B)	2800	3270	3655	4540	100%	116%	131%	162%