



### Numerical Problems

Q1. Following are the balance sheets of Alpha Ltd. as at March 31<sup>st</sup>, 2014 and 2015:

Particulars	Mar 31 <sup>st</sup> , 2014 Rs.	Mar 31 <sup>st</sup> , 2015 Rs.
<b>I. Equity and Liabilities</b>		
Equity share capital	2,00,000	4,00,000
Reserve and surplus	1,00,000	1,50,000
Long-term borrowings	2,00,000	3,00,000
Short-term borrowings	50,000	70,000
Trade payables	30,000	60,000
Short-term provisions	20,000	10,000
Other current liabilities	20,000	30,000
<b>Total</b>	<b>6,20,000</b>	<b>10,20,000</b>
<b>II. Assets</b>		
Fixed assets	2,00,000	5,00,000
Non-current investments	1,00,000	1,25,000
Current investments	60,000	80,000
Inventories	1,35,000	1,55,000
Trade receivables	60,000	90,000
Short term loans and advances	40,000	60,000
Cash at bank	25,000	10,000
<b>Total</b>	<b>6,20,000</b>	<b>10,20,000</b>

You are required to prepare Comparative Balance Sheet.

Solution:

Comparative Balance Sheet as on March 31, 2014 and 2015				
Particulars	2014 Rs.	2015 Rs.	Absolute Change	Percentage Change
<b>I. Equity and Liabilities</b>				
<b>1. Shareholder's Fund</b>				
a. Equity Share Capital	2,00,000	4,00,000	2,00,000	100
b. Reserves and Surplus	1,00,000	1,50,000	50,000	50
<b>2. Non-Current Liabilities</b>				
a. Long term Borrowings	2,00,000	3,00,000	1,00,000	50
<b>3. Current Liabilities</b>				
a. Short Term Borrowings	50,000	70,000	20,000	40
b. Trade Payables	30,000	60,000	30,000	100
c. Short Term Provisions	20,000	10,000	(10,000)	(50)
d. Other Current Liabilities	20,000	30,000	10,000	50
<b>Total</b>	<b>6,20,000</b>	<b>10,20,000</b>	<b>4,00,000</b>	<b>64.5</b>
<b>II. Assets</b>				
<b>1. Non-Current Assets</b>				
a. Fixed Assets	2,00,000	5,00,000	3,00,000	150
b. Non Current Investments	1,00,000	1,25,000	25,000	25
<b>2. Current Assets</b>				
a. Current Investments	60,000	80,000	20,000	33.3
b. Inventories	1,35,000	1,55,000	20,000	14.8
c. Trade Receivables	60,000	90,000	30,000	50
d. Short term Loans and Advances	40,000	60,000	20,000	50
e. Cash and Cash Equivalents	25,000	10,000	(15,000)	(60)
<b>Total</b>	<b>6,20,000</b>	<b>10,20,000</b>	<b>4,00,000</b>	<b>64.5</b>

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