



Q2. Following are the balance sheets of Beta Ltd. At March 31st, 2014 and 2015.

Particulars	Mar 31 st , 2015 Rs.	Mar 31 st , 2014 Rs.
I. Equity and Liabilities		
Equity Share Capital	4,00,000	3,00,000
Reserve and surplus	1,50,000	1,00,000
Loan from IDBI	3,00,000	1,00,000
Short-term borrowings	70,000	50,000
Trade payables	60,000	30,000
Short-term provisions	10,000	20,000
Other current liabilities	1,10,000	1,00,000
Total	11,00,000	7,00,000
II. Assets		
Fixed assets	4,00,000	2,20,000
Non-current investments	2,25,000	1,00,000
Current investments	80,000	60,000
Stock	1,05,000	90,000
Trade receivables	90,000	60,000
Short term loans and advances	1,00,000	85,000
Cash and cash equivalents	1,00,000	85,000
Total	11,00,000	7,00,000

Solution:

Comparative Balance Sheet
as on March 31, 2014 and 2015

Particulars	2014 (Rs.)	2015 (Rs.)	Absolute Change	Percentage Change
I. Equity and Liabilities				
1. Shareholder's Fund				
a. Equity Share Capital	3,00,000	4,00,000	1,00,000	33.3
b. Reserves and Surplus	1,00,000	1,50,000	50,000	50
2. Non-Current Liabilities				
a. Long term Borrowings (Loan from IDBI)	1,00,000	3,00,000	2,00,000	200
3. Current Liabilities				
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	1,00,000	1,10,000	10,000	10
Total	7,00,000	11,00,000	4,00,000	57.14
II. Assets				
1. Non-Current Assets				
a. Fixed Assets	2,20,000	4,00,000	1,80,000	81.8
b. Non Current Investments	1,00,000	2,25,000	1,25,000	125
2. Current Assets				
a. Current Investments	60,000	80,000	20,000	33.3
b. Inventories (stock)	90,000	1,05,000	15,000	16.6
c. Trade Receivables	60,000	90,000	30,000	50
d. Short term Loans and Advances	85,000	1,00,000	15,000	17.65
e. Cash and Cash Equivalents	85,000	1,00,000	15,000	17.65
Total	7,00,000	11,00,000	4,00,000	57.14

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