



INDIAN SCHOOL AL WADI AL KABIR

Class: XII	Department: Commerce
ACCOUNTANCY	
Worksheet No: 2	Topic: RATIO ANALYSIS

1. From the following information, calculate stock turnover ratio: Opening Stock Rs. 18,000 Wages Rs. 14,000, Closing Stock Rs. 22,000 Sales Rs. 80,000 Purchases Rs. 46,000 Carriage Inwards Rs. 4,000
2. From the following information, calculate stock turnover ratio. Sales: Rs. 4,00,000, Average Stock: Rs. 55,000, Gross Loss Ratio: 10%
3. A trader carries an average stock of Rs. 40,000. His stock turnover is 8 times. If he sells goods at profit of 20% on sales. Find out the profit.
4. Opening Inventory Rs. 29,000, Closing Inventory Rs. 31,000, Revenue from operations Rs. 3,00,000, Gross Profit 25% on Cost. Calculate Inventory Turnover Ratio.
5. Opening Inventory Rs. 19,000, Purchases Rs. 1,52,000, Revenue from operations Rs. 2,00,000, Gross Profit 25% on Revenue from operations. Calculate Inventory Turnover Ratio.
6. Cash Revenue from operations 20% of Total Revenue from Operations, Credit Revenue from Operations Rs. 9,00,000, Gross Profit 25% on Cost, Closing Inventory Rs. 2,25,000, Opening Inventory Rs. 75,000. Calculate Inventory Turnover Ratio.
7. Revenue from Operations Rs. 2,00,000, Gross Profit: 25% on Cost, Opening Inventory was 1/3rd of the value of Closing Inventory. Closing Inventory was 30% of Revenue from Operations. Calculate the Inventory Turnover Ratio.
8. Calculate current ratio of a company from the following information: Stock turnover ratio = 4 times Stock at the end is Rs. 20,000 more than the stock in the beginning. Sales Rs. 3,00,000 and gross profit ratio is 20% of sales. Current liabilities = Rs. 40,000 Quick ratio = 0.75.
9. Calculate the trade receivables turnover ratio from the following information Total RFO= Rs. 4,00,000 Cash RFO = 20% of total RFO Debtors on 1.1.2023 = Rs. 40,000 Debtors on 31.12.2023 = Rs. 1,20,000.
10. From the following calculate Trade Receivables Turnover Ratio: Total Revenue from Operations for the year - Rs. 8,40,000 Cash Revenue from Operations – 40% of Credit Revenue from Operations. Closing Trade Receivable – Rs. 2,00,000 Excess of Closing Trade

Receivables over Opening Trade Receivables Rs. 80,000.

11. Calculate Trade payables Turnover Ratio from the following information: Opening Creditors Rs 1,25,000; Opening Bills Payable Rs 10,000; Closing Creditors Rs 90,000; Closing bills Payable Rs 5,000; Purchases Rs 9,50,000; Cash Purchases Rs 1,00,000; Purchases Return Rs 45,000.

12. From the following information, calculate Opening and Closing trade payable: Cash purchases 25% of total Purchases, Revenue from operation Rs3,00,000, Gross profit 25% on revenue from Operations, Opening Inventory Rs75,00,000, Closing Inventory Rs150,000, Trade Payables turnover Ratio 3 times, Closing Trade Payables were Rs75,000 in excess of opening trade payables.

13. From the following information, calculate – (i) Debtors Turnover Ratio (ii) Payable Turnover Ratio RFO Rs. 8,75,000 Creditors Rs. 90,000 Bills Receivable Rs. 48,000 Bills Payable Rs. 52,000 Purchases Rs. 4,20,000 Debtors Rs. 59,000.

14. Equity Share Capital ` 15,00,000; Gross Profit on Revenue from Operations is 33 1/3%; Cost Revenue from Operations or Cost of Goods Sold Rs 20,00,000; Current Assets Rs 10,00,000; Current Liabilities Rs 2,50,000. Calculate Working Capital Turnover Ratio.

15. Capital Employed Rs 12,00,000; Net Fixed Assets Rs 8,00,000; Cost of Goods Sold or Cost of Revenue from Operations Rs 40,00,000; Gross Profit is 20% on Cost. Calculate Working Capital Turnover Ratio.

16. From the following calculate Working Capital Turnover Ratio: Revenue from operations Rs.12,00,000, Current Assets Rs. 5,00,000, Total Assets Rs. 8,00,000 Non-current liabilities Rs. 4,00,000 and Shareholder's Funds Rs. 2,00,000.

17. Capital Employed Rs 12,00,000; Net Fixed Assets Rs8,00,000; Cost of Goods Sold or Cost of Revenue from Operations Rs 40,00,000; Gross Profit is 20% on Cost. Calculate Fixed Assets turnover ratio.

18. From the following calculate Fixed Assets Turnover Ratio: Revenue from operations Rs.12,00,000, Current Assets Rs. 5,00,000, Total Assets Rs. 8,00,000

19. Net Fixed Assets 8,00,000; Current assets Rs4,00,000, current liabilities Rs 2,00,000. Cost of Goods Sold or Cost of Revenue from Operations Rs 40,00,000; Gross Profit is 20% on Cost. Calculate Net Assets turnover ratio.

20. Calculate the gross profit ratio: Opening inventory Rs 40,000, Purchases Rs1,20,000 Returns inward Rs 30,000 Returns outward Rs 20,000, Wages & salaries Rs 60,000 Freight outward Rs10,000, Closing inventory Rs 40,000, Cash RFO Rs1,00,000 Credit RFO Rs 3,30,000.

21. Calculate Gross Profit Ratio from the following data: Cash Sales are 20% of Total Sales; Credit Sales are Rs 5,00,000; Purchases are Rs 4,00,000; Excess of Closing Inventory over Opening Inventory Rs 25,000.
22. A trader carries an average Inventory of one Rs1,00,000. His Inventory turnover Ratio is 8 times; He Sells goods at a profit of 25% of cost. Calculate Gross Profit Ratio
23. Cost of Revenue from Operations is Rs. 1,50,000. Operating expenses are Rs. 60,000. Sales is Rs. 2,60,000 and Sales Return is Rs. 10,000. Calculate Operating Ratio.
24. Revenue from Operations Rs. 6,00,000, Gross Profit 25% on Cost, Operating Expenses Rs. 60,000. Calculate Operating Ratio
25. Cost of Revenue from Operations (Cost of Goods Sold) Rs 2,20,000; Revenue from Operations Rs 3,20,000; Selling Expenses Rs 12,000; Office Expenses Rs 8,000; Depreciation Rs 6,000. Calculate Operating Ratio.
26. Revenue from Operations, Cash Sales Rs 4,00,000; Credit Sales Rs1,00,000; Gross Profit Rs 1,00,000; Office and Selling Expenses Rs 50,000. Calculate Operating Ratio.
27. Calculate Operating Profit Ratio from the Following: ` Revenue from Operations (Net Sales) Rs5,00,000 Cost of Revenue from Operations (Cost of Goods Sold) Rs 2,00,000 Wages Rs1,00,000 Office and Administrative Expenses RS50,000 Interest on Borrowings Rs 5,000
28. Revenue from Operations Rs. 6,00,00, Operating Cost Rs. 5,10,000, Cost of Revenue from Operations Rs. 4,00,000. Calculate Operating Profit Ratio.
29. Revenue from Operations Rs. 9,00,000, Gross Profit Ratio 25% on Cost, Operating Expenses Rs. 45,000. Calculate Operating Profit Ratio.
30. What will be the Operating Profit Ratio, if Operating Ratio is 80.64%?
31. Given the following information: Rs. Sales 3,40,000 Cost of Goods Sold 1,20,000 Selling expenses 80,000 Administrative Expenses 40,000 Calculate Gross Profit Ratio and Operating Ratio.
32. Revenue from Operations, i.e., Net Sales Rs 8,20,000; Return Rs10,000; Cost of Revenue from Operations (Cost of Goods Sold) Rs 5,20,000; Operating Expenses Rs 2,09,000; Interest on Debentures Rs 40,500; Gain (Profit) on Sale of a Fixed Asset Rs 81,000. Calculate Net Profit Ratio.
33. Given the following information calculate all profitability ratios: RFO 3,40,000, Cost of Goods Sold 1,20,000, Selling expenses 80,000, Administrative Expenses 40,000, Interest on debentures 20,000, Gain on sale of asset 10,000, Trading commission received 25,000.

34. Net profit after Interest but before Tax Rs. 1,40,000, 15% Long Term Debt Rs. 4,00,000, Shareholder's funds Rs. 2,40,000, Tax Rate: 50%. Calculate Return on Capital Employed & ICR.

35. From the following information related to Naveen Ltd., Calculate (a) Return on Investment and (b) Total Assets to Debt Ratio Information: Fixed Assets Rs. 75,00,000, Current Assets Rs. 40,00,000, Current Liabilities Rs. 27,00,000, 12% Debentures Rs. 80,00,000 and Net Profit before Interest, Tax and Dividend Rs. 14,50,000.

36. From the following information calculate Return on Investment & ICR Net profit after interest and tax Rs. 8,00,000, 10% debentures Rs. 9,00,000, Tax @ 50%.

37. Capital Employed Rs. 2,00,00,000 Y Ltd.'s profit after interest and tax was ₹ 1,00,000. Its Current Assets were Rs 4,00,000; Current Liabilities Rs 2,00,000; Fixed Assets Rs 6,00,000 and 10% Long-term Debt Rs 4,00,000. The rate of tax was 20%. Calculate 'Return on Investment' of Y Ltd.

38. Determine Return on Investment and Net Assets Turnover ratio from the following information: - Profits after Tax were ₹ 6,00,000; Tax rate was 40%; 15% Debentures were of ₹20,00,000; 10% Bank Loan was ₹ 20,00,000; 12% Preference Share Capital ₹ 30,00,000; Equity Share Capital ₹ 40,00,000 ; Reserves and Surplus were ₹ 10,00,000; Sales ₹ 3,75,00,000 and Sales Return ₹15,00,000.

39. From the following information, calculate Return on Investment

Particulars	(₹)
Total Assets	22,00,000
10% Debentures	5,00,000
Current Liabilities	2,00,000
Net Profit After Tax	7,20,000
Tax	1,80,000