

CHAPTER-3 - Tools for Financial Analysis [Comparative Statements]

Q1

Solution:

Comparative Balance Sheet of X Ltd.

As at 31st March 2018 and 2019

Particulars	Not e No.	31.03. 2018	31.03. 2019	Absolute Change	Percentage Change
		P	Q	(Q-P=R)	R/P X 100 = S
I. EQUITY AND LIABILITIES:		₹	₹	₹	%
1. Shareholder's Funds:					
a. Share capital		5,00,000	10,00,000	5,00,000	100.00
b. Reserves and Surplus		3,00,000	2,00,000	(1,00,000)	(33.33)
2. Non-Current Liabilities:					
Long Term Borrowings		5,00,000	8,00,000	3,00,000	60.00

3. Current Liabilities:					
Trade Payables		2,00,000	4,00,000	2,00,000	100.00
TOTAL		15,00,000	24,00,000	9,00,000	60.00
II. ASSETS:					
1. Non-Current Assets:					
Fixed Assets:					
01. Tangible Assets		8,00,000	14,00,000	6,00,000	75.00
02. Intangible Assets		2,00,000	3,00,000	1,00,000	50.00
2. Current Assets:					
A. Inventories		4,00,000	5,00,000	1,00,000	25.00
B. Cash and Cash Equivalents		1,00,000	2,00,000	1,00,000	100.00
TOTAL		15,00,000	24,00,000	9,00,000	60.00

Q2

Solution:

The changes of data in terms of monetary value as well as in terms of percentages of revenue from operations, incomes, expenses and overall net profit or loss for a number of selected years can be ascertained using a Comparative Statement of P&L.

