

WORK SHEET 2

CLASS 12

SUBJECT ACCOUNTS

RATIO ANALYSIS (CURRENT RATIO)

1. From the following current ratio:
Total assets 200000, Noncurrent assets 110000, Share holders fund 125000, noncurrent liability 30000
2. From the following calculate current ratio:
Noncurrent investment 100000
Current investment 40000
Inventories 230000
Debtors 160000
Bills receivable 20000
Trade payables 120000
Bills payable 10000
Short term borrowing 50000
Long term borrowing 100000
Provision for tax 20000
Cash 10000