

# Work Sheet 3

## Class -12

### Subject -Accounts

### Ch- Ratio Analysis

1. Calculate current ratios and Liquid ratios in following conditions:
  - (A) Current liabilities 48000; inventory 78000; working capital 96000(current ratio)
  - (B) Current assets 200000; creditors 10000; current liabilities 80000;inventory 60000(current ratio and liquid ratio)
2. Solve the following:  
Current liabilities 400000; current ratio 2.5:1 and liquid ratio 1.5:1  
Calculate the value of current assets, liquid assets and inventories .
3. Calculate current ratio and liquid ratio.  
Creditors 25000; short term provision 5000; inventories 30000; trade receivable 15000; cash 17500; other current assets (prepaid expenses) 2500; long term provision 12000