

Work sheet 5

Class- 12th

Subject- accounts

Ch- ratio analysis

1. From the following information calculate interest coverage ratio.

Profit after interest and tax	198000
Rate of tax	40%
15% debenture	200000

2. From the following calculate :

Debt equity ratio	
Proprietary ratio	
Interest coverage ratio	
Net profit after interest and tax	63000
Tax	50%
Equity share capital	300000
10% pref share capital	120000
Capital reserve	60000
Profit and loss	120000
12% debenture	50000
10% MORGAGE loan	150000
Current liabilities	280000
Non current assets	480000
Current assets	600000