

Worksheet for Subject .....Accounts.....  
comparative balance sheet

Topic introduction

Class 12 commerce .....

1. Prepare a common size Balance Sheet of a firm from the following information:

Particulars	Note no.	2016	2017
<b>1. EQUITY AND LIABILITIES</b>			
A. Shareholder Funds			
(a) Share Capital			
I. Equity Share Capital		40000	80000
(b) Reserve and surplus		20000	30000
2. Non Current Liabilities			
(a) Long Term Borrowings		60000	80000
3. Current Liabilities			
(a) Trade Payables (creditors)		40000	10000
<b>Total</b>		<b>160000</b>	<b>200000</b>
<b>Assets</b>			
1. Non Current Assets			
(a) Fixed Assets		100000	170000
2. Current Assets			
(a) Cash		60000	30000
<b>Total</b>		<b>160000</b>	<b>200000</b>