

.Format of Comparative Balance Sheet of _____

For the year ended 31st March ____ and 31st March _____.

Particulars	Note No.	Previous Year	Current Year	Absolute Increase/ Decrease	Percentage Increase/ Decrease
1	2	3	4	5	6
		A	B	C = A - B	D= C /A x 100
I. Equity and Liabilities:-					
1.Shareholder's Funds :					
(a) Share Capital		----	----	----	----
(b) Reserve & Surplus		----	----	----	----
2.Non-Current Liabilities:					
(a) Long Term Borrowings		----	----	----	----
(b) Long Term Provisions		----	----	----	----
(c) Other Long Term Liabilities		----	----	----	----
3.Current Liabilities:					
(a) Short Term Borrowings		----	----	----	----
(b) Trade Payables		----	----	----	----
(c) Short Term Provisions		----	----	----	----
(d) Other Current Liabilities		----	----	----	----
Total		----	----	----	----
II. Assets:-					
1.Non-Current Assets:					
(a) Fixed Assets:					
i] Tangible Assets		----	----	----	----
ii] Intangible Assets		----	----	----	----
iii] Capital work in progress		----	----	----	----
(b) Non-Current Investments		----	----	----	----
(c) Long Term Loans & Advances		----	----	----	----
(d) Other Non-Current Assets		----	----	----	----
2. Current Assets:					
(a) Current Investments		----	----	----	----
(b) Inventories		----	----	----	----
(c) Trade Receivables		----	----	----	----
(d) Cash & Cash Equivalents		----	----	----	----
(e) Short Term Loans & Advances		----	----	----	----
(f) Other Current Assets		----	----	----	----
Total		----	----	----	----

Comparative Balance sheet

1. From the following Balance Sheets of Infosys. Ltd as on 31-03-2014 & 31-03-2015, Prepare
a Comparative Balance Sheet.

Particulars	Note No.	31-03-2014 ₹	31-03-2015 ₹
1	2	3	4
1. Equity and Liabilities:			
1. Shareholders Funds			
a) Share Capital		3,00,000	3,20,000
b) Reserve & Surplus		80,000	90,000
2. Non-Current Liabilities			
Long Term Borrowings		60,000	90,000
3. Current Liabilities:			
a) Short Term Borrowings		35,000	65,000
b) Trade Payables		25,000	30,000
Total.....		5,00,000	5,95,000
II Assets:-			
1. Non-Current Assets			
a) Fixed Assets			
i) Tangible Assets		1,55,000	1,80,000
ii) Intangible Assets		45,000	60,000
b) Non-Current Investments		1,30,000	1,40,000
2. Current Assets:			
a) Current Investments		70,000	75,000
b) Inventories		40,000	70,000
c) Cash & Cash Equivalents.		60,000	70,000
Total.....		5,00,000	5,95,000

Solution : 1

Comparative Balance Sheets of Infosys Ltd, as on 31-03-2014 & 31-03-2015

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹	Absolute Change (Increase/ Decrease)	Percentage (Increase/ Decrease)
1	2	3	4	5	6
		A	B	C = B - A	(C/A) X 100
I. Equity and Liabilities:					
1. Shareholders Funds					
a) Share Capital		3,00,000	3,20,000	20,000	6.67
b) Reserve & Surplus		80,000	90,000	10,000	12.50
2. Non-Current Liabilities					
Long-Term Borrowings		60,000	90,000	30,000	50.00
3. Current Liabilities:					
a) Short-Term Borrowings		35,000	65,000	30,000	85.71
b) Trade Payables		25,000	30,000	5,000	20.00
Total.....		5,00,000	5,95,000	95,000	19.00
II. Assets:					
1. Non-Current Assets					
a) Fixed Assets					
i. Tangible Assets		1,55,000	1,80,000	25,000	16.13
ii. Intangible Assets		45,000	60,000	15,000	33.33
b) Non-Current Investments		1,30,000	1,40,000	10,000	7.69
2. Current Assets:					
a) Current Investments		70,000	75,000	5,000	7.14
b) Inventories		40,000	70,000	30,000	75.00
c) Cash & Cash Equivalents		60,000	70,000	10,000	16.67
Total.....		5,00,000	5,95,000	95,000	19.00

Problem No: 2

From the following Balance Sheets of Vipro Ltd, as on 31-03-2014 and 31-03-2015 prepare a Comparative Balance Sheet.

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹
1	2	3	4
I. Equity and Liabilities:-			
1. Shareholders Funds:			
a) Share Capital		5,70,000	5,00,000
b) Reserve and Surplus		1,20,000	1,00,000
2. Non-Current Liabilities:			
Long Term Borrowings		3,10,000	3,00,000
3. Current Liabilities:			
a) Short-Term Borrowings		2,30,000	2,00,000
b) Other Current liabilities		1,10,000	1,00,000
Total.....		13,40,000	12,00,000
II. Assets:-			
1. Non-Current Assets:			
a) Fixed Assets			
i. Tangible Assets		6,00,000	5,65,000
ii. Intangible Assets		2,80,000	2,35,000
b) Non-Current Investments		2,40,000	2,20,000
2. Current Assets:			
a) Current Investments		1,00,000	90,000
b) Inventories		80,000	65,000
c) Trade Receivables		40,000	25,000
Total.....		13,40,000	12,00,000

Solution No: 2

Comparative Balance Sheets of Vipro Ltd, as on 31-03-2014 and 31-03-2015

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹	Absolute Change (Increase/ Decrease)	Percentage (Increase/ Decrease)
1	2	3	4	5	6
		A	B	C = B – A	(C/A) X 100
I. Equity and Liabilities:-					
1. Shareholders Fund:					
a) Share Capital		5,70,000	5,00,000	(70,000)	(12.28)
b) Reserve and Surplus		1,20,000	1,00,000	(20,000)	(16.67)
2. Non-Current Liabilities					
Long-Term Borrowings		3,10,000	3,00,000	(10,000)	(3.23)
3. Current Liabilities:					
a) Short-Term Borrowings		2,30,000	2,00,000	(30,000)	(13.04)
b) Other Current Liabilities		1,10,000	1,00,000	(10,000)	(9.09)
Total.....		13,40,000	12,00,000	(1,40,000)	(10.45)
II. Assets:-					
1. Non-Current Assets:					
a) Fixed Assets:					
i) Tangible Assets		6,00,000	5,65,000	(35,000)	(5.83)
ii) Intangible Assets		2,80,000	2,35,000	(45,000)	(16.07)
b) Non-Current Investments		2,40,000	2,20,000	(20,000)	(8.33)
2. Current Assets:					
a) Current Investments		1,00,000	90,000	(10,000)	(10.00)
b) Inventories		80,000	65,000	(15,000)	(18.75)
c) Trade Receivables		40,000	25,000	(15,000)	(37.50)
Total.....		13,40,000	12,00,000	(1,40,000)	(10.45)

Problem No :- 3

From the following Balance Sheets of Philips India Ltd. As on 31-03-2014 and 31-03-2015

Prepare a Comparative Balance Sheet.

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹
1	2	3	4
I. Equity and Liabilities:-			
1. Shareholders Funds:			
a) Share Capital		7,40,000	9,00,000
b) Reserve and Surplus		3,90,000	4,50,000
2. Non-Current Liabilities;			
Long Term Borrowings		2,60,000	3,00,000
3. Current Liabilities:			
a) Short-Term Borrowings		2,35,000	2,50,000
b) Short-Term Provisions		1,65,000	1,70,000
Total		17,90,000	20,70,000
II. Assets:-			
1. Non-Current Assets:			
a) Fixed Assets:			
i. Tangible Assets		10,05,000	11,10,000
ii. Intangible assets		65,000	1,00,000
b) Non-Current Investments		3,12,000	4,70,000
2. Current Assets:			
a) Current Investments		2,67,000	2,60,000
b) Inventories		1,29,000	1,20,000
c) Other Current Assets.		12,000	10,000
Total.....		17,90,000	20,70,000

Solution No: 3

Comparative Balance Sheets of Philips India Ltd, as on 31-03-2014 and 31-03-2015

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹	Absolute Change (Increase/ Decrease)	Percentage (Increase/ Decrease)
1	2	3	4	5	6
		A	B	C = B – A	(C/A) X 100
I. Equity and Liabilities:-					
1. Shareholders Funds:					
a) Share Capital		7,40,000	9,00,000	1,60,000	21.62
b) Reserve and Surplus		3,90,000	4,50,000	60,000	15.38
2. Non-Current Liabilities					
Long-Term Borrowings		2,60,000	3,00,000	40,000	15.38
3. Current Liabilities:					
a) Short-Term Borrowings		2,35,000	2,50,000	15,000	6.38
b) Short Term Provisions		1,65,000	1,70,000	5,000	3.03
Total.....		17,90,000	20,70,000	2,80,000	15.64
II. Assets:-					
1. Non-Current Assets:					
a) Fixed Assets:					
i. Tangible Assets		10,05,000	11,10,000	1,05,000	10.45
ii. Intangible Assets		65,000	1,00,000	35,000	53.85
b) Non-Current Investments		3,12,000	4,70,000	1,58,000	50.64
2. Current Assets:					
a) Current Investments		2,67,000	2,60,000	(7,000)	(2.62)
b) Inventories		1,29,000	1,20,000	(9,000)	(6.98)
c) Other Current Assets.		12,000	10,000	(2,000)	(16.67)
Total.....		17,90,000	20,70,000	2,80,000	15.64

Problem No: 4

From the following Balance Sheets of B S N L. As on 31-03-2014 and 31-03-2015

Prepare a Comparative Balance Sheet.

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹
1	2	3	4
I. Equity and Liabilities:-			
1. Shareholders Funds:			
a) Share Capital		5,54,000	5,32,000
2. Non-Current Liabilities;			
a) Long Term Borrowings		3,00,000	4,50,000
b) Long-Term Provisions		4,32,000	3,94,000
3. Current Liabilities:			
a) Short-Term Borrowings		2,11,000	1,87,000
b) Trade Payables		1,92,000	1,23,000
Total		16,89,000	14,46,000
II. Assets:-			
1. Non-Current Assets:			
a) Fixed Assets:			
i. Tangible Assets		8,59,000	7,46,000
ii. Intangible assets		2,79,000	2,49,000
b) Non-Current Investments		2,98,000	1,54,000
2. Current Assets:			
a) Current Investments		1,46,000	1,68,000
b) Inventories		55,000	67,000
c) Cash and Cash Equivalents		52,000	62,000
Total.....		16,89,000	14,46,000

Solution No: 4

Comparative Balance Sheets of B S N L as on 31-03-2014 and 31-03-2015

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹	Absolute Change (Increase/ Decrease)	Percentage (Increase/ Decrease)
1	2	3	4	5	6
		A	B	C = B – A	(C/A) X 100
I. Equity and Liabilities:-					
1. Shareholders Funds:					
a) Share Capital		5,54,000	5,32,000	(22,000)	(3.97)
2. Non-Current Liabilities:					
a) Long Term Borrowings		3,00,000	2,10,000	(90,000)	(30.00)
b) Long Term Provisions		4,32,000	3,94,000	(38,000)	(8.80)
3. Current Liabilities:					
a) Short Term Borrowings		2,11,000	1,87,000	(24,000)	(11.37)
b) Trade Payables		1,92,000	1,23,000	(69,000)	(35.94)
Total.....		16,89,000	14,46,000	(2,43,000)	(14.39)
II. Assets:-					
1. Non-Current Assets:					
a) Fixed Assets:					
i. Tangible Assets		8,59,000	7,46,000	(1,13,000)	(13.15)
ii. Intangible Assets		2,79,000	2,49,000	(30,000)	(10.75)
b) Non-Current Investments		2,98,000	1,54,000	(1,44,000)	(48.32)
2. Current Assets:					
a) Current Investments		1,46,000	1,68,000	22,000	15.07
b) Inventories		55,000	67,000	12,000	21.82
c) Cash and Cash Equivalents.		52,000	62,000	10,000	19.23
Total.....		16,89,000	14,46,000	(2,43,000)	(14.39)

Problem No:- 5

From the following Balance sheets Of Kent Max Ltd. as on 31-03-2014 and 31-03-2015

Prepare a Comparative Balance Sheets.

Particulars	Note No	31-03-20014 ₹	31-03-2015 ₹
1	2	3	4
I. Equity and Liabilities:-			
1. Shareholders Funds:			
a) Share Capital		3,75,000	4,90,000
b) Reserve and Surplus		86,000	44,000
2. Non-Current Liabilities:			
a) Long Term Borrowings		2,22,000	2,68,000
b) Long Term Provisions		70,000	35,000
3. Current Liabilities:			
a) Short Term borrowings.		26,000	39,000
Total.....		7,79,000	8,76,000
II. Assets:-			
1. Non-Current Assets:			
a) Fixed Assets:			
i. Tangible Assets		3,32,000	4,00,000
ii. Intangible Assets		90,000	1,20,000
b) Non-Current Investments		1,70,000	1,12,000
2. Current Assets:			
a) Inventories		33,000	66,000
b) Trade Receivables		85,000	78,000
c) Cash and Cash Equivalents.		69,000	1,00,000
Total.....		7,79,000	8,76,000

Solution No;- 5

Comparative Balance Sheets of Kent Max Ltd. as on 31-03-2014 and 31-03-2015

Particulars	Note No	31-03-2014 ₹	31-03-2015 ₹	Absolute Change (Increase/ Decrease)	Percentage (Increase/ Decrease)
1	2	3	4	5	6
		A	B	C = B – C	(C/A) X 100
I. Equity and Liabilities:-					
1. Shareholders Funds:					
a) Share Capital		3,75,000	4,90,000	1,15,000	30.67
b) Reserve and Surplus		86,000	44,000	(42,000)	(48.84)
2. Non-Current Liabilities:					
a) Long Term Borrowings		2,22,000	2,68,000	46,000	20.72
b) Long Term Provisions		70,000	35,000	(35,000)	(50.00)
3. Current Liabilities:					
a) Short-Term Borrowings		26,000	39,000	13,000	50.00
Total.....		7,79,000	8,76,000	97,000	12.45
II. Assets:-					
1. Non-Current Assets:					
a) Fixed Assets:					
i. Tangible Assets		3,32,000	4,00,000	68,000	20.48
ii. Intangible Assets		90,000	1,20,000	30,000	33.33
b) Non-Current Investments		1,70,000	1,12,000	(58,000)	(34.12)
2. Current assets;					
a) Inventories		33,000	66,000	33,000	100.00
b) Trade Receivables		85,000	78,000	(7,000)	(8.24)
c) Cash & Cash Equivalents.		69,000	1,00,000	31,000	44.93
Total.....		7,79,000	8,76,000	97,000	12.45

