Q. 86. Calculate Working Capital Turnover Ratio from the following particulars :

	₹
Cost of Revenue from Operations	12,00,000
Gross Profit	20% of Revenue from Operations
Share Capital	5,00,000
General Reserve	1,50,000
Surplus *i.e.*, Balance in Statement of Profit & Loss	(20,000)
Long-term Borrowings	1,40,000
Long-term Provisions	50,000
Non-Current Assets	4,20,000

[Ans. Working Capital Turnover Ratio : 3.75 times.]

Q. 88. (A) Calculate Gross Profit Ratio from the following figures :—

Opening Inventory ₹40,000; Closing Inventory ₹60,000; Purchases ₹7,10,000; Return Outwards ₹10,000; Wages ₹80,000; Cash Revenue from Operations ₹3,45,000; Credit Revenue from Operations ₹6,30,000; Return Inward ₹25,000.

[Ans. G.P. Ratio 20%.]

Q. 90. Calculate G.P. ratio from the following :—

	₹
Credit Revenue from Operations	2,40,000
Cash Revenue from Operations (being 20% of total Revenue from Operations)	
Purchases	2,20,000
Excess of opening inventory over closing inventory	14,000

[Ans. G.P. Ratio 22%.]

Q. 94. Following information is available for the year ending 31st March, 2018, calculate gross profit ratio :

		₹
Cash Revenue from Operations		25,000
Credit Revenue from Operations		75,000
Purchases :	Cash	15,000
	Credit	60,000
Carriage Inwards		2,000
Salaries		25,000
Decrease in Inventory		10,000
Return Outwards		2,000
Wages		5,000

[ns. G.P. Ratio 10%.]

Q. 97. From the following information, calculate Operating Ratio :

	₹
Credit Revenue from Operations	4,00,000
Cash Revenue from Operations	3,00,000
Administrative Expenses	60,000
Selling and Distribution Expenses	42,000
Rate of Gross Profit on Cost	40%

[Ans. Operating Ratio 86%.]

Q. 98. Calculate operating ratio from the following :

	₹
Net Revenue from Operations	12,00,000
Credit Revenue from Operations	8,00,000
Gross Profit	3,00,000

Office Expenses	80,000
Selling Expenses	40,000
Loss by Fire	20,000

[Ans. Operating Ratio 85%.]

Hint : Net Revenue from Operations means Credit Revenue from Operations + Cash Revenue from Operations – Revenue from Operations Return.

Q. 100 Calculate Cost of Goods Sold from the following information :

	₹
Operating Ratio	90%
Office Exp.	30,000
Selling Exp.	20,000
Revenue from Operations (Sales)	7,00,000
Revenue from Operations Return (Sales Returns)	40,000

[Ans. Cost of Revenue from Operations ₹5,44,000.]

Q. 102. Calculate Operating Profit Ratio from the following :

Revenue from Operations	₹ 7,00,000
Gross Profit	40% on Cost
Office and Administrative Expenses	₹ 30,000
Selling Expenses	₹ 16,000
Interest on Debentures	₹ 8,000

[Ans. Operating Profit Ratio : 22%.]

Hint. Interest on Debentures will be ignored since it is non-operating expenses.

Q. 104. Calculate (*i*) Operating Profit Ratio and (*ii*) Net Profit Ratio from the following:—

	₹
Revenue from Operations	8,30,000
Return Inwards	30,000
Cost of Revenue from Operations	5,00,000
Office Expenses	40,000
Selling Expenses	18,000
Interest on Debentures	12,000
Loss by Accident	24,000
Interest received on Investments	10,000

[**Ans.** Operating Profit Ratio 30.25%; N.P. Ratio 27%.]

Q. 109. Calculate Return on Capital Employed from the following :

	₹
Share Capital	7,20,000
Reserves & Surplus	6,50,000
Current Liabilities	7,50,000
Non Current Assets	15,00,000
Inventory	5,00,000
Trade Receivables	6,00,000
Cash & Cash Equivalents	1,00,000
10% Long term Borrowings	5,00,000
Long term Provisions	80,000

Net Profit before tax ₹2,50,000

[Ans. 15.38%]

Q. 113 Calculate Return on Investment from the following :—

	₹
Non Current Assets	2,00,000
Current Assets	1,50,000

Q. 40. Calculate proprietary ratio on the basis of following particulars :

	₹
Non Current Assets	5,00,000
Current Assets	3,00,000
Equity Share Capital	0.4 times of total assets
Preference Share Capital	0.25 times of Equity Share Capital
General Reserve	1,50,000
Net Profit before tax	1,20,000
Tax Rate	25%

[Ans. Proprietary Ratio : 0.8 : 1]

Q. 41. Calculate Proprietary ratio from the following :

	₹
Non-Current Assets	12,80,000
Current Assets	7,20,000
8% Debentures	5,60,000
10% Mortgage Loan	3,30,000
Bank Overdraft	2,20,000
Trade Payables	1,90,000

[Ans. Proprietary Ratio : 0.35]

Q. 42. Calculate the value of Current Assets of *X* Ltd. from the following information :

	₹
quity Share Capital	25,00,000

Q. 88. Following information is related to *X* Ltd. :

	₹
Gross Profit	8,80,000
Ratio of Gross Profit on Sales	20%
Plant & Machinery	6,00,000
Office Equipment	1,30,000
Trade Receivables	2,00,000
Goodwill	50,000
Trade Marks	20,000

Calculate Fixed Assets Turnover Ratio.

[**Ans.** Fixed Assets Turnover Ratio = 5.5 Times.]

Q. 90. Calculate Net Assets Turnover Ratio from the following information :

	₹
Share Capital	4,00,000
Surplus i.e. Balance in Statement of Profit and Loss	60,000

Q. 48. Following information has been obtained from the books of Queens Ltd. as at 31st March, 2023 :

	₹
8% Debentures (1/4th redeemable on 31st Dec. 2023)	8,00,000
7% Debentures	6,50,000
Long-term Provisions	2,50,000
Short-term Provisions	50,000
Share Capital	9,60,000
Profit and Loss Balance (Dr.)	(40,000)
Debenture Redemption Reserve	80,000

You are required to calculate Debt to Capital Employed Ratio.

[Ans. Debt to Capital Employed Ratio = 0.6 : 1]