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$$\begin{aligned} \text{Current Ratio} &= \frac{\text{Current Assets}}{\text{Current Liabilities}} \\ 2 &= \frac{8,00,000}{\text{Current Liabilities}} \\ \text{So, Current Liabilities} &= \text{Rs. } 4,00,000 \\ \\ \text{Liquid Ratio} &= \frac{\text{Liquid Assets}}{\text{Current Liabilities}} \\ 1.5 &= \frac{\text{Liquid Assets}}{4,00,000} \\ \text{So, Liquid Assets} &= \text{Rs. } 6,00,000 \\ \\ \text{Inventory} &= \text{Current Assets} - \text{Liquid Assets} \\ &= 8,00,000 - 6,00,000 \\ &= \text{Rs. } 2,00,000 \\ \\ \text{Inventory Turnover Ratio} &= \frac{\text{Cost of Revenue From Operations}}{\text{Average Inventory}} \\ 6 &= \frac{\text{Cost of Revenue From Operations}}{2,00,000} \\ \text{Cost of Revenue from Operations} &= \text{Rs. } 12,00,000 \end{aligned}$$



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$$\begin{aligned}\text{Gross Profit} &= 25\% \text{ of Cost i.e ₹ } 3,00,000 \\ \text{Revenue From Operations} &= \text{Cost of Revenue from Operations} + \text{Gross Profit} \\ &= 12,00,000 + 3,00,000 \\ &= \text{Rs. } 15,00,000\end{aligned}$$

a) Debt to Capital employed ratio = $\frac{\text{Debt}}{\text{Capital Employed}}$

$$\begin{aligned}&= \frac{7,50,000}{(7,50,000+15,00,000)} \\ &= \frac{7,50,000}{22,50,000} \\ &= \frac{1}{3} \\ &= 0.33 : 1 \text{ or } \mathbf{0.33 \text{ times}}\end{aligned}$$

