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Problems and Solutions – Ratio Analysis

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PROBLEMS AND SOLUTIONS

Type 1: Final Account to Ratio

Problem 1. From the data calculate :

(i) Gross Profit Ratio (ii) Net Profit Ratio (iii) Return on Total Assets

(iv) Inventory Turnover (v) Working Capital Turnover (vi) Net worth to Debt

Sales	25,20,000	Other Current Assets	7,60,000
Cost of sale	19,20,000	Fixed Assets	14,40,000
Net profit	3,60,000	Net worth	15,00,000
Inventory	8,00,000	Debt.	9,00,000
Current Liabilities	6,00,000		

Solution:

1. Gross Profit Ratio = $(GP / Sales) * 100 = 6$

Sales – Cost of Sales = Gross Profit

$$25,20,000 - 19,20,000 = 6,00,000$$

2. Net Profit Ratio = $(NP / Sales) * 100 = 3$

3. Inventory Turnover Ratio = $(Turnover / Total Assets) * 100 = 1920000/800000 = 2.4$ times

Turnover Refers Cost of Sales

4. Return on Total Assets = $NP / Total Assets = (360000/3000000) * 100 = 12\%$

FA+ CA +inventory [14,40,000 + 7,60,000 + 8,00,000] = 30,00,000

5. Net worth to Debt = $Net\ worth / Debt = (1500000/900000) * 100 = 1.66$ times

6. Working Capital Turnover = $Turnover / Working\ capital$

Working Capital = Current Assets – Current Liabilities

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Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery.

Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting.

These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered.

The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts.

The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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