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CBSE COMMERCE BOOSTER

Class 12 Accountancy

Company Accounts & Ratio Analysis

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Company Accounts

- Share capital: authorised, issued, subscribed, called-up and paid-up capital.
- Shares can be issued at par, premium or (rarely) discount.
- Debentures are long-term borrowings carrying a fixed rate of interest.
- Forfeiture and re-issue of shares are important exam topics.

Financial Statements

- Financial statements: Balance Sheet and Statement of Profit & Loss.
- Comparative and common-size statements aid analysis.
- Cash Flow Statement shows operating, investing and financing activities.
- Format as per Schedule III of the Companies Act.

Accounting Ratios

- Liquidity ratios: current ratio, quick ratio.
- Solvency ratios: debt-equity, total assets to debt.
- Activity ratios: inventory turnover, debtors turnover.
- Profitability ratios: gross profit, net profit, return on investment.

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