

Comparative Balance Sheet

1. From the following Balance Sheet, prepare Comparative Balance Sheet of Sun Ltd.:

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
Share Capital		3,50,000	3,00,000
2. Non-Current Liabilities			
Long-term Borrowings		1,00,000	2,00,000
3. Current Liabilities			
Trade Payables		1,50,000	1,00,000
Total		6,00,000	6,00,000
II. ASSETS			
1. Non-Current Assets			
Fixed Assets (Tangible)		4,00,000	3,00,000
2. Current Assets			
Trade Receivables		2,00,000	3,00,000
Total		6,00,000	6,00,000

[Ans.: Change in Percentage: Share Capital 16.67%; Non-Current Liabilities (50%); Current Liabilities 50%; Non-Current Assets 33.33%; Current Assets (33.33%).]

2. Following is the Balance Sheet of Radha Ltd. as at 31st March, 2019:

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital		15,00,000	10,00,000
(b) Reserves and Surplus		10,00,000	10,00,000
2. Non-Current Liabilities			
Long-term Borrowings		8,00,000	2,00,000
3. Current Liabilities			
Trade Payables		5,00,000	3,00,000
Total		38,00,000	25,00,000

II. ASSETS**1. Non-Current Assets***Fixed Assets:*

(i) Tangible Assets

25,00,000

15,00,000

(ii) Intangible Assets

5,00,000

5,00,000

2. Current Assets

(a) Trade Receivables

6,00,000

3,50,000

(b) Cash and Cash Equivalents

2,00,000

1,50,000

Total

38,00,000

25,00,000

You are required to prepare Comparative Balance Sheet on the basis of the information given in the above Balance Sheet.

Ans.:

Particulars	Shareholders' Funds	Non-current Liabilities	Current Liabilities	Non-current Assets	Current Assets
Absolute Change (₹)	5,00,000	6,00,000	2,00,000	10,00,000	3,00,000
Percentage Change (%)	25.00	300.00	66.67	50.00	60.00

3. Balance Sheet of Blue Bell Ltd. as at 31st March, 2019 is given below:

BALANCE SHEET as at 31st March, 2019

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital		3,26,000	2,44,000
(b) Reserves and Surplus		1,00,000	1,00,000
2. Non-Current Liabilities			
Long-term Borrowings		6,96,000	4,38,000
3. Current Liabilities			
Trade Payables		2,98,000	78,000
Total		14,20,000	8,60,000
II. ASSETS			
1. Non-Current Assets			
(a) Fixed Assets		5,68,000	4,30,000
(b) Non-Current Investments		6,000	4,000
2. Current Assets			
(a) Trade Receivables		6,46,000	3,76,000
(b) Cash and Cash Equivalents		2,00,000	50,000
Total		14,20,000	8,60,000

Prepare Comparative Balance Sheet showing percentage changes from 2018 to 2019.