"Dissemination of Education for Knowledge, Science and Culture"
-Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

# VIVEKANAND COLLEGE, KOLHAPUR

(An Empowered Autonomous Institute)

## DEPARTMENT OF COMMERCE

(2025-26)

## NOTICE

Date: 12th January, 2026,

2024

All the students of B. Com Part- III, are hereby informed that Department of Commerce has conducted Unit Test of Advanced Accountancy Paper- III on "Analysis of Financial Statement Analysis-Common size statement" on 20th January, 2026, at 8.20 am. Students should remain present in time in room number - 311.

Dabade

Dr. U. D. Dabade

Subject Teacher

Mr. S. S. kale

Head of the department

HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

Vivekanand College, Kolhapur • ESTD. JUNE 1964 • (An Empowered Autonomous Institute)

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# Vivekanand College, Kolhapur (An Empowered Autonomous Institute)

Vivekanand College, Kolhapur (An Empowered Autonomous Institute) ESTD. JUNE 1964

## B. Com. III, Sem- VI

## Advanced Accountancy- III

### Unit Test – Analysis of Financial Statement – Common Size Statement

Date – 20/01/2026

Attendance

| Sr. No. | Student Name | M/F | Sign | Marks out of 10 |
|---|---|---|---|---|
| 1. | Aayesha Ashok Khot | F | Akhot | 10 |
| 2. | Sneha Sharad Girigosavi | F | [illegible] | 09 |
| 3. | Vaishnavi Rajendra Bhosale | F | V.R.Bhosale | 00 |
| 4. | Gauri Ravindra Kulkarni | F | gaurik | 01 |
| 5. | Vaishnavi Sanjay Koli | F | Koli | 04. |
| 6. | Divya Maruti Kamble | F | DKamble. | 10 |
| 7. | Vaishnavi Satish Shinde | F | [illegible] | 03 |
| 8. | Gauri Sanjay Nimbalkar | F | Gauri | 06 |
| 9. | Manasi Rajkumar Pattankud | F | [illegible] | 06 |
| 10 | Samiksha Shirish Lambe | F | SRL. | 10 |
| 11. | Akshata Shantinath Ainapure | F | ASAinapur | ~~06~~ 10 |
| 12. | Sakshi Kiran Patil | F | Patil | 00 |
| 13. | Sakshi Sunil Kanase | F | Kanase | 10 |
| 14. | Rutuja Shivaji Diwale | F. | [illegible] | 10 |
| 15. | Shweta Ramdev Sutar | F | [illegible] | 10 |
| 16. | Ritu Vinay Gutte. | F | Gutte. | 10 |
| 17. | Aditi Amar Taste | F | Aditi | 10 |
| 18 | Saniya Sajid Patvegar | F | Patvegar | 10 |
| 19 | Madhura Sagar Sawant | F | Sawant | 10 |
| 20 | Drakshayani Prakash Rajmane | F | Rajmane. | 10 |
| 21. | Madhura Ramesh Mahajan | F | Mahajan | 10 |
| 22. | Samruddhi Sunil Sankpal (Opg) | F | Samy | 04 |
| 23 | Vaishnavi Vijay Tiware | F | V.V.Tiware | 04. |
| 24 | Arpita Nayaku Chougule | F | [illegible] | 05 |
| 25. | Soumya. S. Patankar. | F | Patankar | 05 |
| 26. | Samruddhi Vijay Patil | F | Patil | 10 |
| 27. | Madhura Santosh Suryavanshi | F | Suryavanshi. | 10 |
| 28. | Krutika Satish Patil | F | Kpatil | 10 |
| 29. | Laxmikant Sanjay Pandey | M | Laxmikant | 00 |
| 30. | Kavita Gunda Pandav | F | kavita | 10 |
| 31. | Megha Sadashiv Vhanoli | F | MSV | 10 |
| 32 | Pratiksha Shrirang Salunkhe | F | Salunkhe | 10 |
| 33 | Vivek Amarendra Sah | M | VSah | 00 |
| 34. | Shruti Yallappa Koli (Om) | F | SKoli. | 00 |
| 35. | Pratiksha Santosh Nagavkar | F | Pratiksha | 10 |
| 36. | Manasi Satish Ghodake. | F | Manasi | 10 |
| 37 | Mugdha Milind Gulvani | | m.m.G | 00 |

Dr. U. D. Dabade
Subject Teacher

Dabade

Dr. U. D. Dabade

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**Vivekanand College, Kolhapur** (An Empowered Autonomous Institute)

**B. Com. III, Sem- VI**

**Advanced Accountancy- III**

**Unit Test – Analysis of Financial Statement – Common Size Statement-**

**Date – 20/01/2026**

**Question paper and answer key**

Vivekanand College, Kolhapur (An Empowered Autonomous Institute) ESTD. JUNE 1964

Problem - ABC furnishes you with the following financial statement.

**Balance sheet As on 31st March 2019 and 31st March 2020**

| Liabilities | Rs. 2019 | Rs. 2020 | Assets | Rs. 2019 | Rs. 2020 |
|---|---|---|---|---|---|
| Equity share capital | 2,00,000 | 3,00,000 | Building | 1,80,000 | 2,10,000 |
| 12% Pref. Share Capital | 1,00,000 | 1,50,000 | Machinery | 1,90,000 | 2,90,000 |
| Reserve and Surplus | 70,000 | 92,000 | Investment | 80,000 | 90,000 |
| Debenture | 1,00,000 | 1,12,000 | Stock | 70,000 | 1,30,000 |
| Bills payable | 30,000 | 20,000 | Debtors | 60,000 | 52,000 |
| Creditors | 40,000 | 54,000 | Bank | 20,000 | 66,000 |
| Outstanding Expanses | 20,000 | 36,000 | | | |
| Provision for taxation | 20,000 | 56,000 | | | |
| Proposed Dividend | 20,000 | 18,000 | | | |
| | **6,00,000** | **8,38,000** | | **6,00,000** | **8,38,000** |

Prepare common size balance sheet.

**Solution-**

**Common size balance sheet**

| Liabilities | 2019 Rs. | % | 2020 Rs. | % |
|---|---|---|---|---|
| Equity share capital | 2,00,000 | 33.33 | 3,00,000 | 35.80 |
| 12% Pref. Share Capital | 1,00,000 | 16.67 | 1,50,000 | 17.90 |
| Reserve and Surplus | 70,000 | 11.67 | 92,000 | 10.98 |
| Debenture | 1,00,000 | 16.67 | 1,12,000 | 13.37 |
| Bills payable | 30,000 | 5.00 | 20,000 | 2.39 |
| Creditors | 40,000 | 6.67 | 54,000 | 6.44 |
| Outstanding Expanses | 20,000 | 3.33 | 36,000 | 4.30 |
| Provision for taxation | 20,000 | 3.33 | 56,000 | 6.68 |
| Proposed Dividend | 20,000 | 3.33 | 18,000 | 2.15 |
| | **6,00,000** | 100.00 | **8,38,000** | 100.00 |
| **Assets** | | | | |
| Building | 1,80,000 | 30.00 | 2,10,000 | 25.06 |
| Machinery | 1,90,000 | 31.67 | 2,90,000 | 34.61 |
| Investment | 80,000 | 13.33 | 90,000 | 10.74 |
| Stock | 70,000 | 11.67 | 1,30,000 | 15.51 |
| Debtors | 60,000 | 10.00 | 52,000 | 6.21 |
| Bank | 20,000 | 3.33 | 66,000 | 7.88 |
| | **6,00,000** | 100.00 | **8,38,000** | 100.00 |

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Name - Vaishnavi Rajendra Bhosale
Class - B.com TY
Sem - VI Sem

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Page No. :
Date : / /

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# Advanced Accountancy III
## Unit test

Vivekanand College, Kolhapur (Empowered Autonomous Institute) ESTD. JUNE 1964

Problem
ABC Ltd. give following financial statement.

Balancesheet

| Liabilities | 2019 ₹ | 2020 ₹ | Assets | 2019 ₹ | 2020 ₹ |
|---|---|---|---|---|---|
| share capital | 200000 | 300000 | Building | 180000 | 210000 |
| 12% Pref. share cap. | 100000 | 150000 | Machinery | 190000 | 290000 |
| Reserve & surplus | 70000 | 92000 | Investment | 80000 | 90000 |
| Debentures | 100000 | 112000 | Bank Balance | 20000 | 66000 |
| Creditors | 40000 | 54000 | Debtors | 60000 | 52000 |
| Outstanding exp. | 20000 | 36000 | Stock | 70000 | 130000 |
| Bills payable | 30000 | 20000 | | | |
| Provision for taxation | 20000 | 56000 | | | |
| Proposed dividend | 20000 | 18000 | | | |
| | 600000 | 838000 | | 600000 | 838000 |

Prepare common size Balance sheet.

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# ABC Ltd.

## Comman size Balance sheet

| Particulars | 2019 | % | 2020 | |
|---|---|---|---|---|
| **Liabilities** | | | | |
| share capital | 200000 | 34.01% | 300000 | 36 |
| 12% Pref. share capital | 88000 ~~100000~~ | 14.96 | 132000 ~~150000~~ | 16 |
| Reserve and surplus | 70,000 | 11.90 | 92000 | 11 |
| Debentures | 100000 | 17.00 | 112000 | 13 |
| creditors | 40000 | 6.80 | 54000 | 6. |
| Outstanding Exp. | 20000 | 3.40 | 36000 | 4. |
| Bills payable | 30000 | 5.10 | 20000 | 2. |
| provision for taxation | 20000 | 3.40 | 56000 | 6.8 |
| Proposed dividend | 20000 | 3.40 | 18000 | 2.1 |
| | 588000 | 100% | 820,000 | 100 |

| Particulars | 2019 | % | 2020 |
|---|---|---|---|
| **Assets** | | | |
| Building | 180000 | | 210000 |
| Machinery | 190000 | | 280000 |
| Investment | 80000 | | 90000 |
| Bank Balance | 20000 | | 66000 |
| Debtors | 60000 | | 52000 |
| stock | 70000 | | 130000 |
| | | | |

ss :- T.Y. B.com Sem - VI Paper - 3

unit test

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A, B, C ltd. give following financial statement.

Balance sheet

| abilities | 2019 | 2020 | Assets | 2019 | 2020 |
|---|---|---|---|---|---|
| hare capital | 2,00,000 | 3,00,000 | Building | 180,000 | 2,10,000 |
| % pref. share capital | 1,00,000 | 150,000 | machinery | 190,000 | 2,90,000 |
| | | | Investment | 80,000 | 90,000 |
| eserve & surplus | 70,000 | 92000 | Bank Balance | 20,000 | 66,000 |
| ebentures | 1,00,000 | 112000 | Debtors | 60,000 | 52000 |
| reditors | 40,000 | 54000 | stock | 70,000 | 130,000 |
| 's Expenses | 20,000 | 36000 | | | |
| lls payable | 30,000 | 20,000 | | | |
| ovision for axation | 20,000 | 56000 | | | |
| oposed dividend | 20,000 | 18,000 | | | |
| | 6,00,000 | 8,38,000 | | 600,000 | 838,000 |

Prepare comman size balance sheet.

# common size statement

| Particulars | 2019 | | 2020 | |
|---|---|---|---|---|
| | ₹ | % | ₹ | % |
| 1) **Liabilities** – | | | | |
| share capital | 2,00,000 | 33.33% | 3,00,000 | 35. |
| 12% pref. share capital | 1,00,000 | 16.66% | 1,50,000 | 17. |
| Reserve & surplus | 70,000 | 11.66% | 92,000 | 10. |
| creditors | 40,000 | 6.66% | 54,000 | 6.4 |
| bills payable | 30,000 | 5% | 20,000 | 2.3 |
| provision for taxation | 20,000 | 3.33% | 56,000 | 6. |
| Debentures | 100000 | 16.66 | 112000 | 13.3 |
| proposed dividend | 20000 | 3.33% | 18000 | 2.14 |
| | | | | |
| | 280000 | 96.63 | 802000 | 95.21 |
| | | | | |
| 2) **Assets** – | | | | |
| Building | 180000 | 30 | 210000 | 25.05 |
| machinery | 190000 | 31.66 | 290000 | 34.60 |
| Investment | 80000 | 13.33 | 90000 | 10.73 |
| Bank bal. | 20,000 | 3.33% | 66000 | 7.87 |
| Debtors | 60,000 | 10 | 52000 | 6.20 |
| Stock | 70000 | 11.66 | 130000 | 15.51 |
| | | | | |
| | 600000 | 99.98 | 838000 | 99.96 |
| | | | | |
| | 320,000 | 3.35 | 36000 | 4.75 |

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Roll NO - 6670

# Advanced Accountancy - III
## Unit Test.

Q. ABC Ltd. give following financial statement.

Balance sheet.

| Liabilities. | 2019 ₹ | 2020 ₹ | Assets | 2019 ₹ | 2020 ₹ |
|---|---|---|---|---|---|
| Share capital | 200000 | 300000 | Building | 180,000 | 210,000 |
| 12% Pref. share Capital | 100000 | 150,000 | Machinery | 190,000 | 290,000 |
| Reserve & Surplus | 70000 | 92000 | Investment | 80,000 | 90,000 |
| Debentures | 100000 | 112,000 | Bank balance | 20,000 | 66,000 |
| Creditors | 40,000 | 54000 | Debtors | 60,000 | 52,000 |
| Outstanding exp. | 20000 | 36000 | Stock | 70,000 | 130,000 |
| Bills payable | 30,000 | 20,000 | | | |
| Provision for taxation | 20,000 | 56,000 | | | |
| Proposed dividend | 20,000 | 18,000 | | | |
| | 600000 | 838,000 | | 600000 | 838,000 |

Prepare common size balance sheet.

→ Common Size Balance sheet.

| Particulars | 2019 ₹ | 2019 % | 2020 ₹ | 2020 % |
|---|---|---|---|---|
| A] Liabilities | | | | |
| Share capital. | 200000 | 33.33 | 300000 | 35.80 |
| 12% pref share capital | 100000 | 16.66 | 150000 | 17.90 |
| Reserve & Surplus. | 70000 | 11.66 | 92000 | 10.98 |
| Debentures | 100000 | 16.66 | 112000 | 13.36 |
| Creditors | 40000 | 6.67 | 54000 | 6.44 |
| Outstanding expenses | 20000 | 3.33 | 36000 | 4.29 |

| | | | | |
|---|---|---|---|---|
| Bills payable | 30000 | 5 | 20000 | 2.38 |
| Provision for taxation | 20000 | 3.33 | 56000 | 6.68 |
| Proposed dividend | 20000 | 3.33 | 18000 | 2.15 |
| | 6,00000 | 100 | 838000 | 100 |
| B] Assets | | | | |
| Building | 180,000 | 30 | 210000 | 25.06 |
| Machinery | 190,000 | 31.667 | 290000 | 34.60 |
| Investment | 80000 | 13.33 | 90000 | 10.74 |
| Bank Balance | 20000 | 3.33 | 66000 | 7.87 |
| Debtors | 60000 | 10 | 52000 | 6.20 |
| Stock | 70000 | 11.67 | 130000 | 15.51 |
| | 600000 | 100 | 838000 | 100 |

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Advance Accountancy Paper - III
Name - Divya Maruti Kamble
Class - B. Com T. Y.
Div - ~~Mat~~ 'A' Marathi Medium.

DATE
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Problem -:
A.B.C Ltd give following financial statement.

Balance-sheet

| Liabilities | 2019 ₹ | 2020 ₹ | Assets | 2019 ₹ | 2020 ₹ |
|---|---|---|---|---|---|
| Share Capital | 2,00,000 | 3,00,000 | Building | 1,80,000 | 2,10,000 |
| 12% Pref. Share Capital | 1,00,000 | 1,50,000 | Machinery | 1,90,000 | 2,90,000 |
| | | | Investment | 80,000 | 90,000 |
| Reserve & Surplus | 70,000 | 92,000 | Bank balance | 20,000 | 66,000 |
| Debentures | 1,00,000 | 1,12,000 | Debtors | 60,000 | 52,000 |
| Creditors | 40,000 | 54,000 | Stock | 70,000 | 1,30,000 |
| Outstanding Exp. | 20,000 | 36,000 | | | |
| Bills Payable | 30,000 | 20,000 | | | |
| Provi. For Taxation | 20,000 | 56,000 | | | |
| Proposed dividend | 20,000 | 18,000 | | | |
| ~~Buil~~ | | | | | |
| | 6,00,000 | 8,38,000 | | 6,00,000 | 8,38,000 |

Prepare Common Size Balance-sheet.

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
ESTD. JUNE 1964

# Common Size Balance sheet.

| Particulars | 2019 ₹ | 2019 % | 2020 ₹ | 2020 % |
|---|---|---|---|---|
| A) Equity & Liabilities. | | | | |
| share Capital | 2,00,000 | 33.33 % | 3,00,000 | 35.7 |
| 12 % pref. share Capital | 1,00,000 | 16.67 % | 1,50,000 | 17.8 |
| Reserve & Surplus | 70,000 | 11.67 % | 92,000 | 10.9 |
| Debentures | 1,00,000 | 16.67 % | 1,12,000 | 13.3 |
| Creditors | 40,000 | 6.67 % | 54,000 | 6.44 |
| outstanding Exp. | 20,000 | 3.33 % | 36,000 | 4.29 |
| Bills payable | 30,000 | 5 % | 20,000 | 2.38 |
| provision For Taxation | 20,000 | 3.33 % | 56,000 | 6.68 |
| proposed dividend. | 20,000 | 3.33 % | 18,000 | 2.14 |
| Total Liabilities = | 6,00,000 | 100 % | 8,38,000 | 100 % |
| B) Assets | | | | |
| Building | 1,80,000 | 30 % | 2,10,000 | 25.05 % |
| Machinery | 1,90,000 | 31.67 % | 2,90,000 | 34.60 % |
| Investment | 80,000 | 13.33 % | 90,000 | 10.73 % |
| Bank balance | 20,000 | 3.33 % | 66,000 | 7.87 % |
| Debtors | 60,000 | 10 % | 52,000 | 6.20 % |
| stock | 70,000 | 11.67 % | 1,30,000 | 15.51 % |
| Total Assets = | 6,00,000 | 100 % | 838,000 | 100 % |