

(ii)
$$\text{Liquid Ratio} = \frac{\text{Liquid Assets}}{\text{Current Liabilities}}$$
$$= \frac{4,60,000}{3,00,000} = 1.53 : 1$$

$$\text{Liquid Assets} = \text{Trade Receivables} + \text{Cash \& Cash equivalent}$$
$$= 2,60,000 + 2,00,000$$

(iii)
$$\text{Proprietary Ratio} = \frac{\text{Proprietary Fund}}{\text{Total Assets}}$$

$$\text{Proprietary Fund} = \text{Equity Share Cap.} + \text{Reserve \& Surplus}$$
$$= 4,00,000 + 2,00,000$$
$$= \frac{6,00,000}{10,00,000} = 0.6 : 1$$

(iv)
$$\text{Debts Equity Ratio} = \frac{\text{External Liabilities}}{\text{Internal Liabilities}}$$
$$= \frac{4,00,000}{6,00,000} = 0.67 : 1$$

$$\text{External Liabilities} = \text{Debenture} + \text{Trade Payables} + \text{Other current Liab.}$$
$$= 1,00,000 + 2,00,000 + 1,00,000 = 4,00,000$$

$$\text{Internal Liabilities} = \text{Equity Share Cap} + \text{Reserve Surplus}$$
$$= 4,00,000 + 2,00,000 = 6,00,000$$

(v)
$$\text{Stock Turnover Ratio} = \frac{\text{Cost of Goods Sold}}{\text{Average Stock}}$$

$$\text{Cost of Goods Sold} = \text{Revenue from Operation} - \text{Gross Profit}$$
$$= 6,00,000 - 2,00,000 = 4,00,000$$

$$\text{Average Stock} = 60,000 + 40,000 \div 2 = 50,000$$

$$\text{Stock Turnover Ratio} = \frac{4,00,000}{50,000} = 8 \text{ times}$$

(vi)
$$\text{Trade Receivables Turnover Ratio} = \frac{\text{Credit Sales}}{\text{Average Receivable}} = \frac{6,00,000}{2,60,000} = 2.30 \text{ times}$$

(vii)
$$\text{Trade Payables turnover Ratio} = \frac{\text{Credit Purchase}}{\text{Average Payable}} = \frac{4,00,000}{2,00,000} = 2 \text{ times}$$

(viii)
$$\text{Gross Profit Ratio} = \frac{\text{Gross Profit}}{\text{Net Sales}} \times 100 = \frac{2,00,000}{6,00,000} \times 100 = 33\frac{1}{3} \%$$

Analyzing Accounting Concepts And Practices Chapter

Jerry J. Weygandt



Analyzing Accounting Concepts And Practices Chapter:

Embracing the Song of Term: An Emotional Symphony within **Analyzing Accounting Concepts And Practices Chapter**

In a global consumed by displays and the ceaseless chatter of fast communication, the melodic elegance and psychological symphony developed by the prepared term frequently fade into the back ground, eclipsed by the persistent noise and disturbances that permeate our lives. But, nestled within the pages of **Analyzing Accounting Concepts And Practices Chapter** a charming literary prize overflowing with raw thoughts, lies an immersive symphony waiting to be embraced. Constructed by a wonderful musician of language, that interesting masterpiece conducts readers on an emotional trip, well unraveling the hidden songs and profound impact resonating within each cautiously constructed phrase. Within the depths with this poignant review, we will explore the book is key harmonies, analyze their enthralling publishing style, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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Table of Contents Analyzing Accounting Concepts And Practices Chapter

1. Understanding the eBook Analyzing Accounting Concepts And Practices Chapter
 - The Rise of Digital Reading Analyzing Accounting Concepts And Practices Chapter
 - Advantages of eBooks Over Traditional Books
2. Identifying Analyzing Accounting Concepts And Practices Chapter
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Analyzing Accounting Concepts And Practices Chapter
 - User-Friendly Interface
4. Exploring eBook Recommendations from Analyzing Accounting Concepts And Practices Chapter
 - Personalized Recommendations

- Analyzing Accounting Concepts And Practices Chapter User Reviews and Ratings
- Analyzing Accounting Concepts And Practices Chapter and Bestseller Lists
- 5. Accessing Analyzing Accounting Concepts And Practices Chapter Free and Paid eBooks
 - Analyzing Accounting Concepts And Practices Chapter Public Domain eBooks
 - Analyzing Accounting Concepts And Practices Chapter eBook Subscription Services
 - Analyzing Accounting Concepts And Practices Chapter Budget-Friendly Options
- 6. Navigating Analyzing Accounting Concepts And Practices Chapter eBook Formats
 - ePub, PDF, MOBI, and More
 - Analyzing Accounting Concepts And Practices Chapter Compatibility with Devices
 - Analyzing Accounting Concepts And Practices Chapter Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Analyzing Accounting Concepts And Practices Chapter
 - Highlighting and Note-Taking Analyzing Accounting Concepts And Practices Chapter
 - Interactive Elements Analyzing Accounting Concepts And Practices Chapter
- 8. Staying Engaged with Analyzing Accounting Concepts And Practices Chapter
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Analyzing Accounting Concepts And Practices Chapter
- 9. Balancing eBooks and Physical Books Analyzing Accounting Concepts And Practices Chapter
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Analyzing Accounting Concepts And Practices Chapter
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Analyzing Accounting Concepts And Practices Chapter
 - Setting Reading Goals Analyzing Accounting Concepts And Practices Chapter
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Analyzing Accounting Concepts And Practices Chapter
 - Fact-Checking eBook Content of Analyzing Accounting Concepts And Practices Chapter

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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