

VIVEKANANDA COLLEGE THAKURPUKUR KOLKATA-700063

NAAC ACCREDITED 'A' GRADE



Topic:Trend Analysis

Course Title:B.Com

Paper:Fin.Reporting & FSA

Unit:05

Semester:6th

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Name of the Department:Commerce

Trend Analysis :

Find the Sales of the base period and other missing data from the following figures of A Ltd. :

Year	2015	2016	2017	2018	2019
Sales (₹ '000)	1980	?	2805	3140	3798
Trend (%)	110	130	?	?	?

[C.U. B.Com. (H) 2015]

2015

Statement showing Cal. of Missing figures:—

Year	Sales (₹)	Trend %
2014 (Base Year)	$\frac{19,80,000}{110} \times 110 = 18,10,000$	= 100
2015	= 19,80,000	= 110
2016	$\frac{18,10,000}{110} \times 130 = 23,40,000$	= 130
2017	= 28,05,000	$\frac{100}{18,10,000} \times 28,05,000 = 155.03$
2018	= 31,40,000	$\frac{100}{18,10,000} \times 31,40,000 = 174.44$
2019	= 37,98,000	$\frac{100}{18,10,000} \times 37,98,000 = 211$

From the trend % supplied below, prepare a comparative statement of current assets in absolute value taking 2016 as the base year :

Trend	Percentage		Corresponding value of Current Assets 2019 (₹)
	2018	2019	
120	130	150	7200 - Debtors
130	140	200	13600 - Raw Materials
160	220	250	8000 - WIP
175	250	300	9000 - Cash at Bank
110	150	175	3500 - Finished Goods

[C.U. B.Com. (Hons.) 2017]

2017

Comparative Statement of Current Assets

Current Assets	2016	2017	2018	2019
Debtors	$\frac{7200}{150} \times 100 = 4800$	$\frac{4800}{100} \times 120 = 5760$	$\frac{4800}{100} \times 130 = 6240$	7200
Raw Mat.	$\frac{13600}{200} \times 100 = 6800$	$\frac{6800}{100} \times 130 = 8840$	$\frac{6800}{100} \times 140 = 9520$	13,600
WIP	$\frac{8000}{250} \times 100 = 3200$	$\frac{3200}{100} \times 160 = 5120$	$\frac{3200}{100} \times 220 = 7040$	8000
Cash at Bank	$\frac{9000}{300} \times 100 = 3000$	$\frac{3000}{100} \times 175 = 5250$	$\frac{3000}{100} \times 250 = 7500$	9000
Finished Stock	$\frac{3500}{175} \times 100 = 2000$	$\frac{2000}{100} \times 110 = 2200$	$\frac{2000}{100} \times 150 = 3000$	3,500
	<u>19,800</u>	<u>27,170</u>	<u>33,300</u>	<u>41,300</u>