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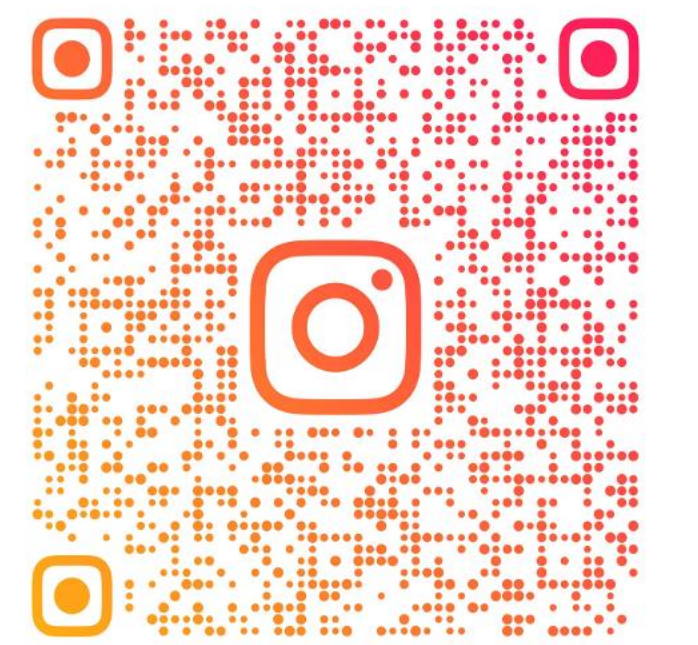


CA ADARSH JOSHI

CA , B.COM

FOUNDER

- 8+ years of teaching experience in CA education
- Subject Expert in:
CA Foundation – Paper 2: Business Laws
CA Intermediate – Paper 2: Corporate and Other Laws
- Has uploaded over 3000+ educational videos for CA Foundation and CA Inter students
- Known for his dynamic, conceptual and “fun-and-learn” teaching style
- Guided thousands of students across India to success in CA exams
- Strong academic background with B.Com (BMCC, Pune) and ACA qualification
- Widely appreciated for his clarity, energy, and practical approach to law subjects
- Through Shikshadwar, offers comprehensive classes, books, tests, and mentorship to CA students



CAADARSHJOSHI



CA DARSHAN JAIN

CA , CS , LLB , DISA , DIRM , B.COM

CO FOUNDER

- Chartered Accountant by profession & educator by passion
- Teaching Financial Accounting , Financial Management & Strategic Management to CA Students For 12 Years.
- Practicing Chartered Accountant For Past 13 years in The Field of Audit , Direct & Indirect Taxes & Management Consultancy
- Elected as Convenor of The Jalna CA CPE Chapter of WIRC of ICAI For 2 consecutive years 20-21 & 21-22.
- He Has Successfully Completed & Qualified Following Certificate Course Conducted By ICAI
 1. Forensic Accounting & Fraud Detection
 2. Concurrent Audit of Banks
 3. Goods & Service Tax (GST)
 4. Public Finance & Accounting
 5. Drafting & Pleading Before Authorities
 6. Wealth management & Financial Planning
 7. Artificial Intelligence



@CA_DARSHAN_JAIN

CA TUSHAR TAPARIA

CA , LLB

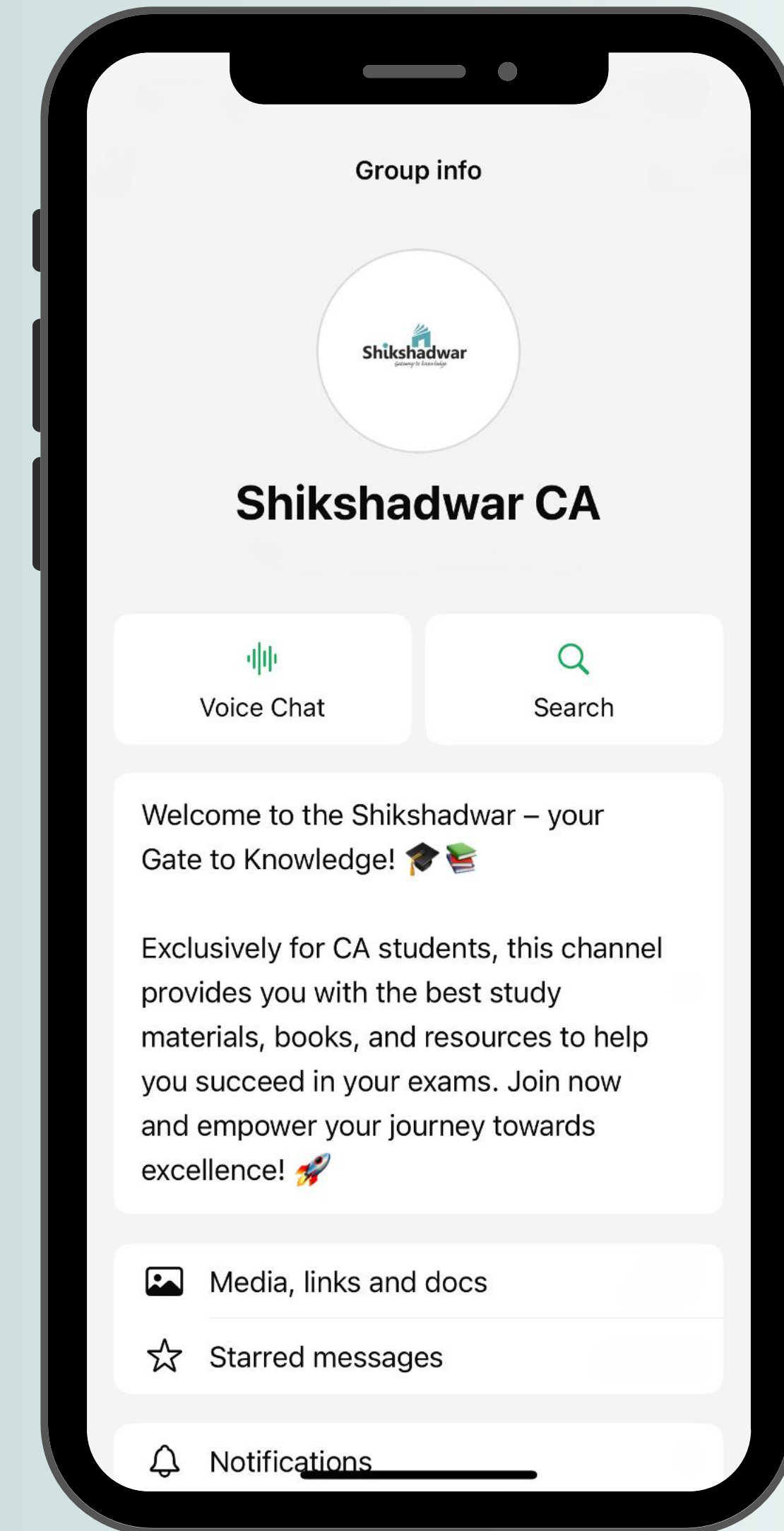
- A multi-faceted professional with a Chartered Accountancy qualification and a Bachelor's degree in Law.
- Brings 7+ years of teaching experience across CA and CS professional courses.
- Specializes in:
 - Taxation at CA Intermediate and CS Executive levels
 - Economics at CA Foundation level
- Known for simplifying complex concepts with crystal-clear explanations and practical insights.
- Expert in delivering Fasttrack batches with proven accelerated learning techniques.
- Frequently invited as a visiting faculty for Taxation at reputed coaching institutes.
- Loved by students for his interactive teaching style, real-life examples, and exam-oriented approach.



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We prioritize delivering comprehensive, easy-to-understand, and exam-focused content to empower you in your professional journey. Our carefully curated resources are designed to build a solid foundation and guide you toward achieving your career goals.

CA Foundation

CA Intermediate



Class Features



01 Live Streaming

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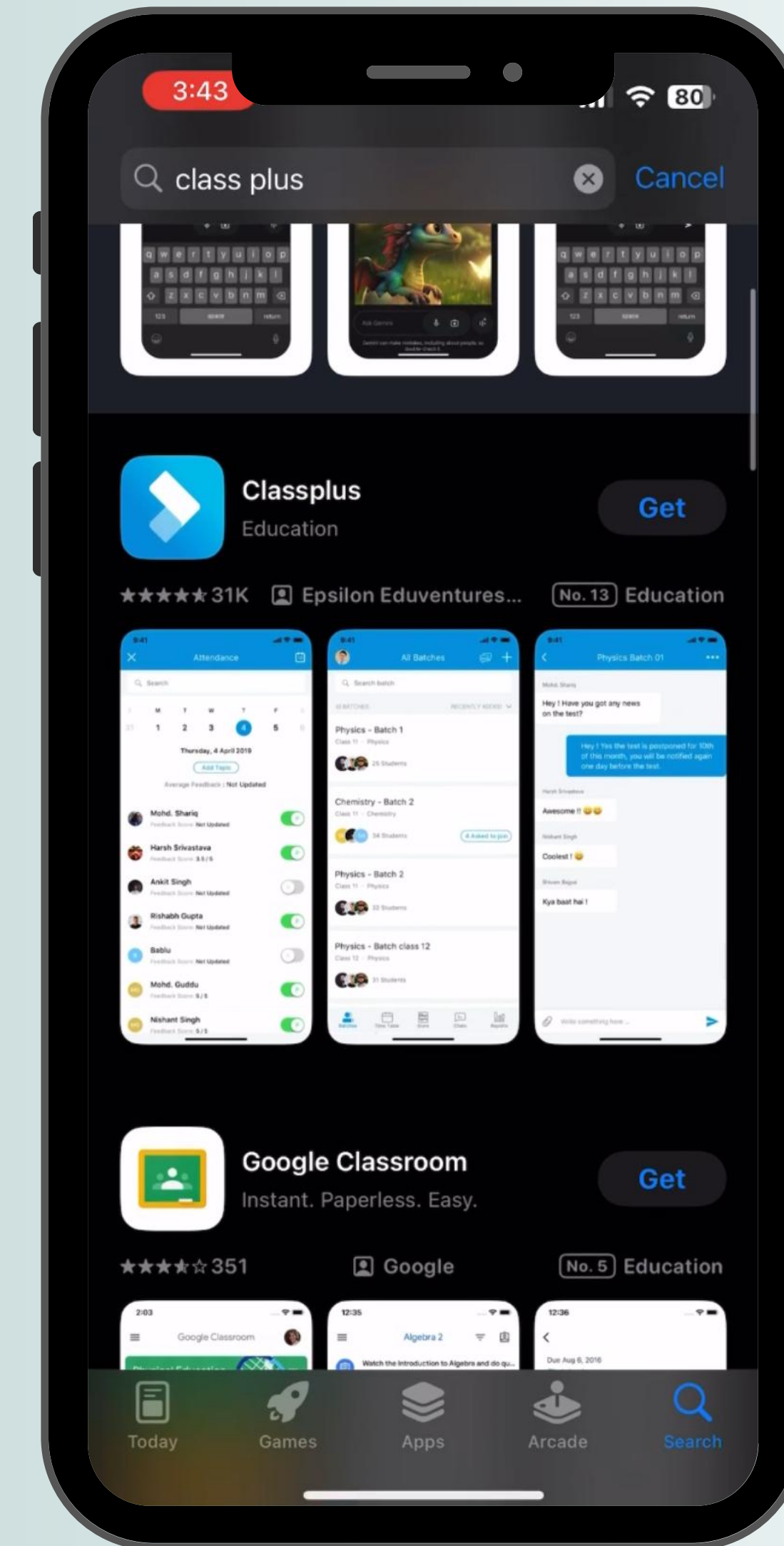
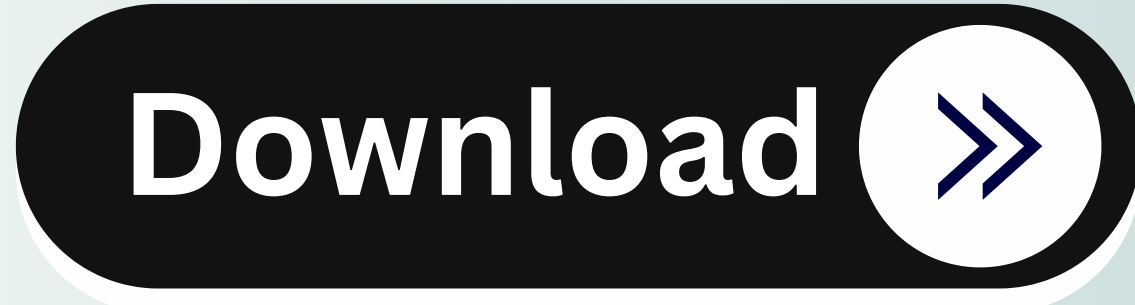
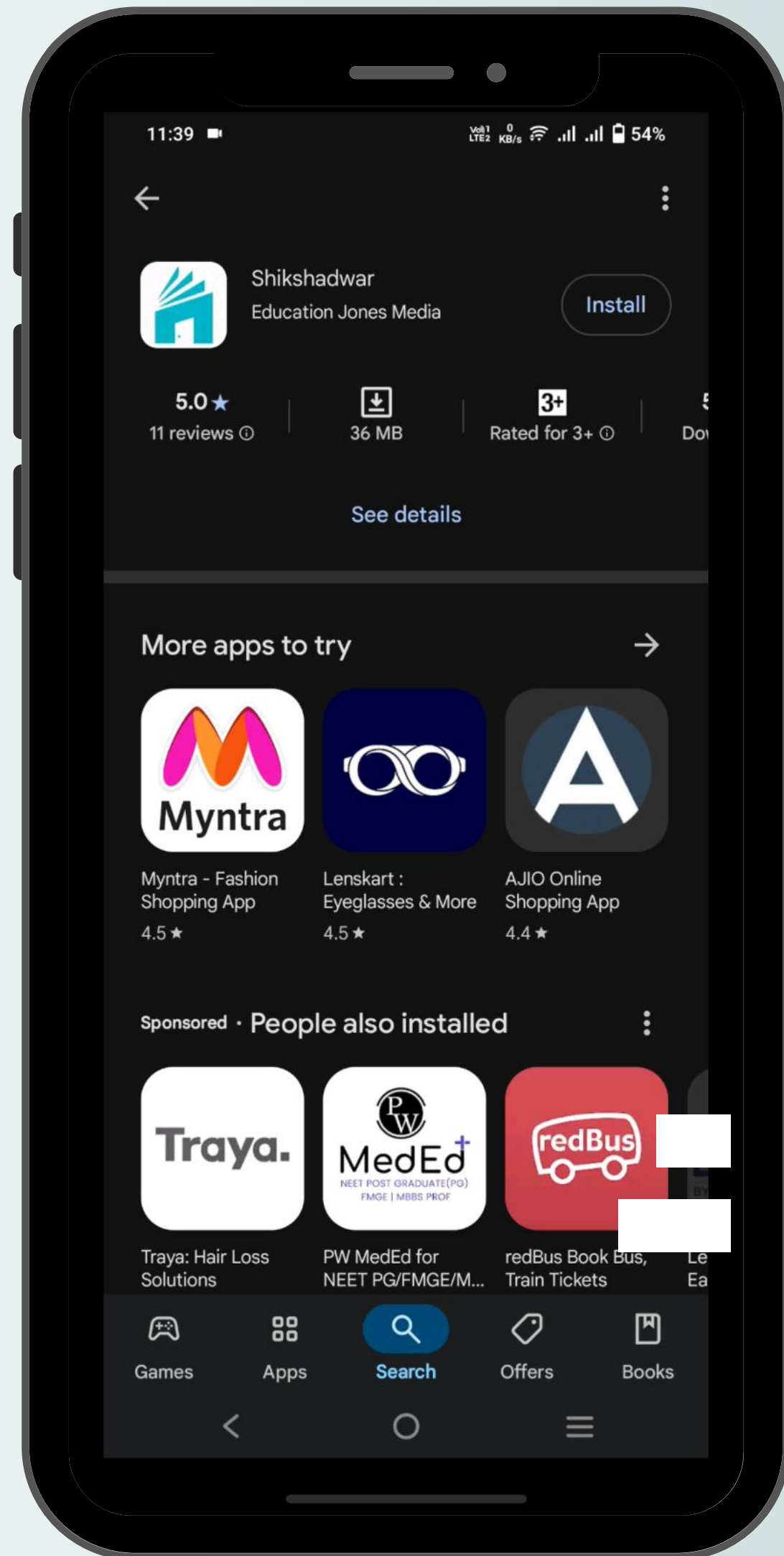
02 Book Series

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CA INTERMEDIATE MAY 25

Marathons Live Streams



RRR - Result Oriented Rapid Revision

Most Imp Questions



One Shot MCQ's Marathon

Super Chart Revision









Amendments Ki Pathshala

20 -20 Series

CA INTERMEDIATE MAY 25

Marathons Schedule With Links

DATE	TIME	EDUCATOR	SUBJECT	TOPICS	YOUTUBE LINK
17/4/2025	8.00 AM	CA ADARSH JOSHI	LAW	RRR	
18/4/2025	12.00 NOON	CA TUSHAR TAPARIA	GST	RRR	
19/4/2025	8.00 AM	CA CS DARSHAN JAIN	FM	RRR	
20/4/2025	8.00 AM	CA ADARSH JOSHI	LAW	ONE SHOT MCQ MARATHON	
21/4/2025	2.00 PM	CA TUSHAR TAPARIA	GST	GST AMENDMENTS & ITS IMPORTANT QUESTIONS	
23/4/2025	8.00 AM	CA CS DARSHAN JAIN	FM	ONE SHOT MCQ MARATHON	

DATE	TIME	EDUCATOR	SUBJECT	TOPICS	YOUTUBE LINK
24/4/2025	2.00 PM	CA TUSHAR TAPARIA	DT	DT AMENDMENTS & ITS IMPORTANT QUESTIONS	
27/4/2025	8.00 AM	CA CS DARSHAN JAIN	SM	ONE SHOT MCQ MARATHON	
4/5/2025	8.00 AM	CA ADARSH JOSHI	LAW	MOST IMPORTANT QUESTIONS	
6/5/2025	3.00 PM	CA TUSHAR TAPARIA	TAXATION	20-20	
12/5/2025	8.00 AM	CA CS DARSHAN JAIN	FM	20-20	
13/5/2025	8.00 AM	CA CS DARSHAN JAIN	SM	SUPER CHART REVISION	

**QUIZ
ON
RATIO ANALYSIS**

MCQ 1

In an organization, the current ratio is 2.5, the liquid ratio 1.5, prepaid expenses nil, and stock 4,000.

The amount of current liabilities is –

- (a) 20,000
- (b) 40,000
- (c) 80,000
- (d) 4,000

MCQ 2

Credit sales of Jump Ltd. for the year is 12,00,000 and debtors at the end of year ₹2,40,000. Assuming 360 days in a year, the average collection period will be-

- (a) 60 Days
- (b) 72 Days
- (c) 180 Days
- (d) 80 Days

MCQ 3

From the following Information find the value of closing stock

Stock velocity: 6 months , Gross profit ratio: 25% Gross profit for the year ended 31st March 2014: ₹ 1,00,000 Closing stock for the period is 20,000 more than it was at the beginning of the year.

- (a) ₹ 1,50,000
- (b) ₹ 1,40,000
- (c) ₹ 1,60,000
- (d) ₹ 70,000

MCQ 4

Determine a firm's total assets turnover Ratio , if its net profits margin is 8%, total assets are 8,00,000 and the return on investment is 14%

- (a) 2.05
- (b) 4.00
- (c) 1.75
- (d) 2.00

MCQ 5

If average collection period is 15 days and average account receivables is 45,000, the total amount of credit sales will be (assume 360 days in a year)

- (a) ₹ 10,80,000
- (b) ₹ 16,20,000
- (c) ₹ 6,75,000
- (d) ₹ 1,87,500

MCQ 6

Net Assets means

- (a) Fixed Assets + Current Assets
- (b) Fixed Assets + Working Capital
- (c) Total Capital Employed
- (d) Both B & C

MCQ 7

A company has annual sales of 150 lakh entirely on credit. It keeps an average inventory sufficient to meet sales demand for half a month and gives its customers one month credit. Its average current liabilities are 10 lakh. The company must maintain cash and bank balance to have a current ratio of 2. The amount of cash balance will be

- (a) ₹ 1,25,000
- (b) ₹ 3,00,000
- (c) ₹ 13,75,000
- (d) ₹ 7,50,000

MCQ 8

Net profit Margin = 10% , GP Ratio = 20% , Gross profit = 1000000 , Interest = 100000 , Tax Rate = 50% , operating Expenses = ?

- (a) ₹ 900000
- (b) ₹ 500000
- (c) ₹ 600000
- (d) ₹ 400000

MCQ 9

Equity share capital Rs. 1,00,000

The relevant ratios of the company are as follows:

Current debt to total debt 0.40

Total debt to Equity share capital 0.60

Fixed assets to Equity share capital 0.60

Total assets turnover 2 Times

Inventory turnover 8 Times

Find Amount of Cash

(a) 40000

(b) 160000

(c) 100000

(d) 60000

MCQ 10

The dividend is related to the market value of shares in .

- A. interest cover ratio.
- B. fixed dividend cover ratio.
- C. debt service coverage ratio.
- D. dividend yield ratio.

MCQ 11

Ratio of Net sales to Net working capital is a:

- (a) Profitability ratio*
- (b) Liquidity ratio*
- (c) Current ratio*
- (d) Working capital turnover ratio*

MCQ 12

Long-term solvency is indicated by:

- (a) Debt/equity ratio*
- (b) Current Ratio*
- (c) Operating ratio*
- (d) Net profit ratio*

MCQ 13

Ratio of net profit before interest and tax to sales is:

- (a) Gross profit ratio*
- (b) Net profit ratio*
- (c) Operating profit ratio*
- (d) Interest coverage ratio.*

MCQ 14

Cost of goods sold 4,00,000 Administration & office expenses 35,000 Selling & distribution expenses 45,000 Net credit sales 4,75,000 Cash sales 1,25,000

Operating profit ratio will be

- (a) 30%
- (b) 35%
- (c) 20%
- (d) 25%

MCQ 15

The Receivable-Turnover ratio helps management to:

- (a) Managing resources*
- (b) Managing inventory*
- (c) Managing customer relationship*
- (d) Managing working capital*

MCQ 16

Which of the following is a liquidity ratio?

- (a) Equity ratio*
- (b) Proprietary ratio*
- (c) Net Working Capital*
- (d) Capital Gearing ratio*

MCQ 17

Which of the following is not a part of Quick Assets?

- (a) Disposable investments*
- (b) Receivables*
- (c) Cash and Cash equivalents*
- (d) Prepaid expenses*

MCQ 18

Capital Gearing ratio is the fraction of:

- (a) Preference Share Capital and Debentures to Equity Share Capital and Reserve & Surplus.*
- (b) Equity Share Capital and Reserve & Surplus to Preference Share Capital and Debentures.*
- (c) Equity Share Capital to Total Assets.*
- (d) Total Assets to Equity Share Capital.*

MCQ 19

From the following information, calculate P/E ratio:

Equity share capital of ₹ 10 each ₹ 8,00,000

9% Preference share capital of ₹ 10 each ₹ 3,00,000

Profit (after 35% tax) ₹ 2,67,000

Depreciation ₹ 67,000

Market price of equity share ₹ 48

(a) 15 times

(b) 16 times

(c) 17 times

(d) 18 times

MCQ 20

Equity multiplier allows the investor to see:

- (a) What portion of interest on debt can be covered from earnings available to equity shareholders?*
- (b) How many times preference share interest be paid from earnings available to equity shareholders?*
- (c) What portion of return on equity is the result of debt?*
- (d) How many times equity is multiplied to get the value of debt?*

MCQ 21

A company has average accounts receivable of ₹ 10,00,000 and annual credit sales of ₹ 60,00,000. Its average collection period would be:

- (a) 60.83 days*
- (b) 6.00 days*
- (c) 1.67 days*
- (d) 0.67 days*

MCQ 22

Which one of the following statements is correct

- (a) Lower debt-equity ratio means lower financial risk
- (b) Increase in net profit ratio means an increase in sales
- (c) A higher receivable turnover is not desirable
- (d) Interest coverage ratio depends upon the tax rate

MCQ 23

What does Q ratio measures?

- (a) Relationship between market value and book value per equity share.*
- (b) Proportion of profit available per equity share.*
- (c) Overall earnings on average total assets.*
- (d) Market value of equity as well as debt in comparison to all assets at their replacement cost.*

MCQ 24

Sun Ltd. has furnished the following relevant data of financial statements as of 31st March 2016:

Equity share capital (₹1,00,000 equity shares of 100 each)	₹ 10,00,000
General reserve	₹ 2,00,000
15% Debentures	₹ 2,80,000
Current liabilities	8,00,000
Fixed assets	30,00,000
Current assets	18,00,000

Annual fixed cost 2,80,000 excluding interest , Variable cost ratio 60% , Total assets turnover ratio 2.5 times , Tax rate 30% , Earnings per share (EPS) will be

- (a) ₹ 31.35
- (b) ₹ 15.80
- (c) ₹ 20.00
- (d) ₹ None of the above

MCQ 25

Which of the following is not a profitability ratio?

- (a) P/E ratio*
- (b) Return on capital employed (ROCE)*
- (c) Q Ratio*
- (d) Preference Dividend Coverage Ratio*

MCQ 26

If Gross Profit = 54,000, GP Ratio = 20%, Average collection period is 18 days (360 Days year), then find out Average Debtors considering that credit sales are 80% of total sales?

- a) 13,500
- b) 10,800
- c) 12,000
- d) 14,000

MCQ 27

Current Ratio is 2.5:1 and Liquid Ratio is 1.5:1. If inventory is ₹ 9,60,000, then the amount of current assets will be:

- a) ₹ 9.6 Lakh
- b) ₹ 14.40 Lakh
- c) ₹ 24 Lakh
- d) ₹ 38.40 Lakh

MCQ 28

If Working capital of company is ₹ 1,35,000, Current ratio = 2.5, Liquid ratio = 1.5, reserve & surplus is = 90,000 then what are the Quick assets of the company?

- a) 90,000
- b) 1,35,000
- c) 1,45,000
- d) 60,000

MCQ 29

Opening stock ₹ 29,000 Closing stock ₹ 31,000 Purchases ₹ 2,42,000 Stock turnover ratio will be-

- a) 12 Times
- b) 15 Times
- c) 9 Times
- d) 8 Times

MCQ 30

The relevant data from financial statements of Ross Ltd. as on 31st March, 2016 is given below:

Cash ₹ 1,50,000

Trade receivables ₹ 4,00,000

Investment (short-term) ₹ 3,30,000

Stock ₹ 25,00,000

Prepaid expenses ₹ 50,000

Current liabilities ₹ 10,00,000

The quick ratio will be.....

- a) **0.88: 1**
- b) **0.93: 1**
- c) **3.43:**
- d) **3.1: 1**

ANSWER KEY

SR.NO	ANSWER	SR.NO	ANSWER
1	D	16	C
2	B	17	D
3	C	18	A
4	C	19	B
5	A	20	C
6	D	21	A
7	A	22	A
8	D	23	D
9	D	24	A
10	D	25	D
11	D	26	B
12	A	27	C
13	C	28	B
14	C	29	D
15	D	30	A



thank you!