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# **TEAM SHIKSHADWAR**

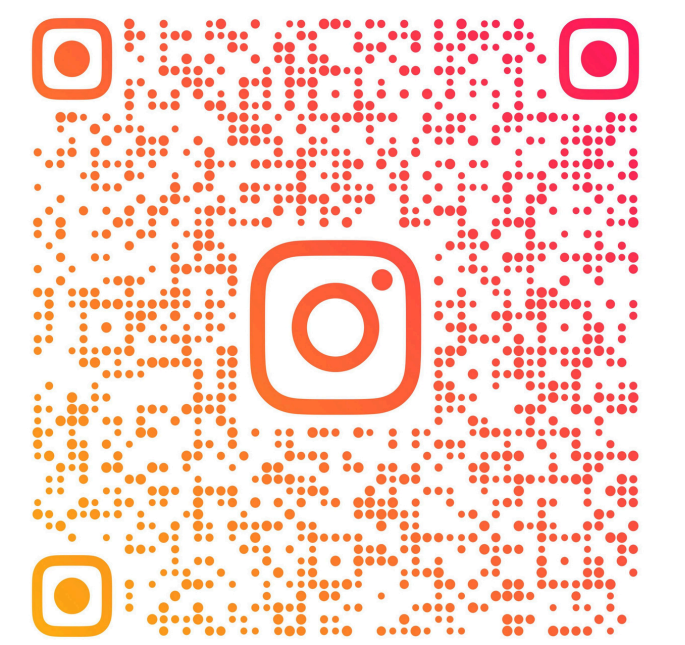


# CA ADARSH JOSHI

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

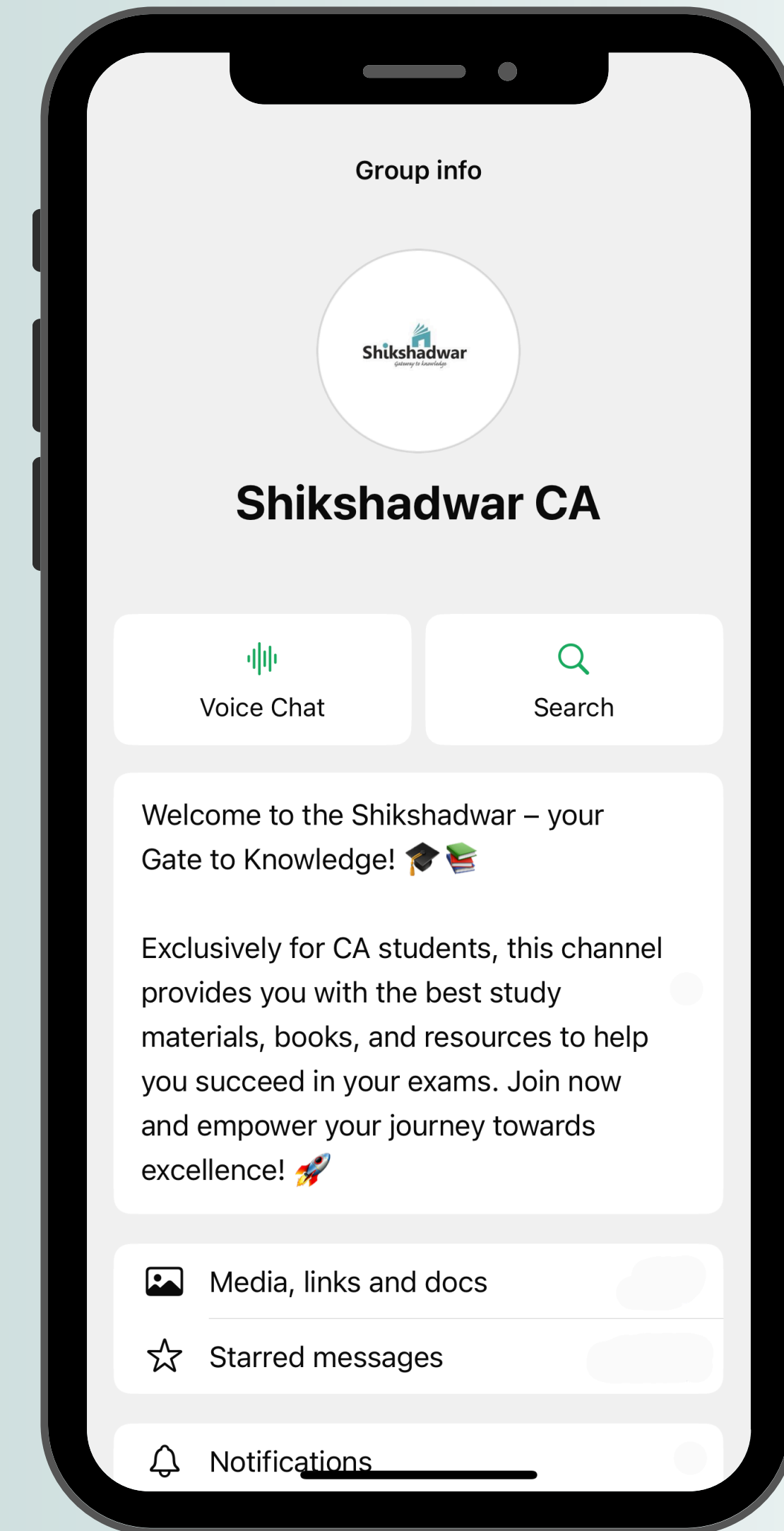
- A multi-faceted professional with a Chartered Accountancy qualification and a Bachelor's degree in Law.
- Brings 7+ years of teaching experience across CA and CS professional courses.
- Specializes in:
  - Taxation at CA Intermediate and CS Executive levels
  - Economics at CA Foundation level
- Known 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.



@CA\_TUSHAR\_TAPARIA



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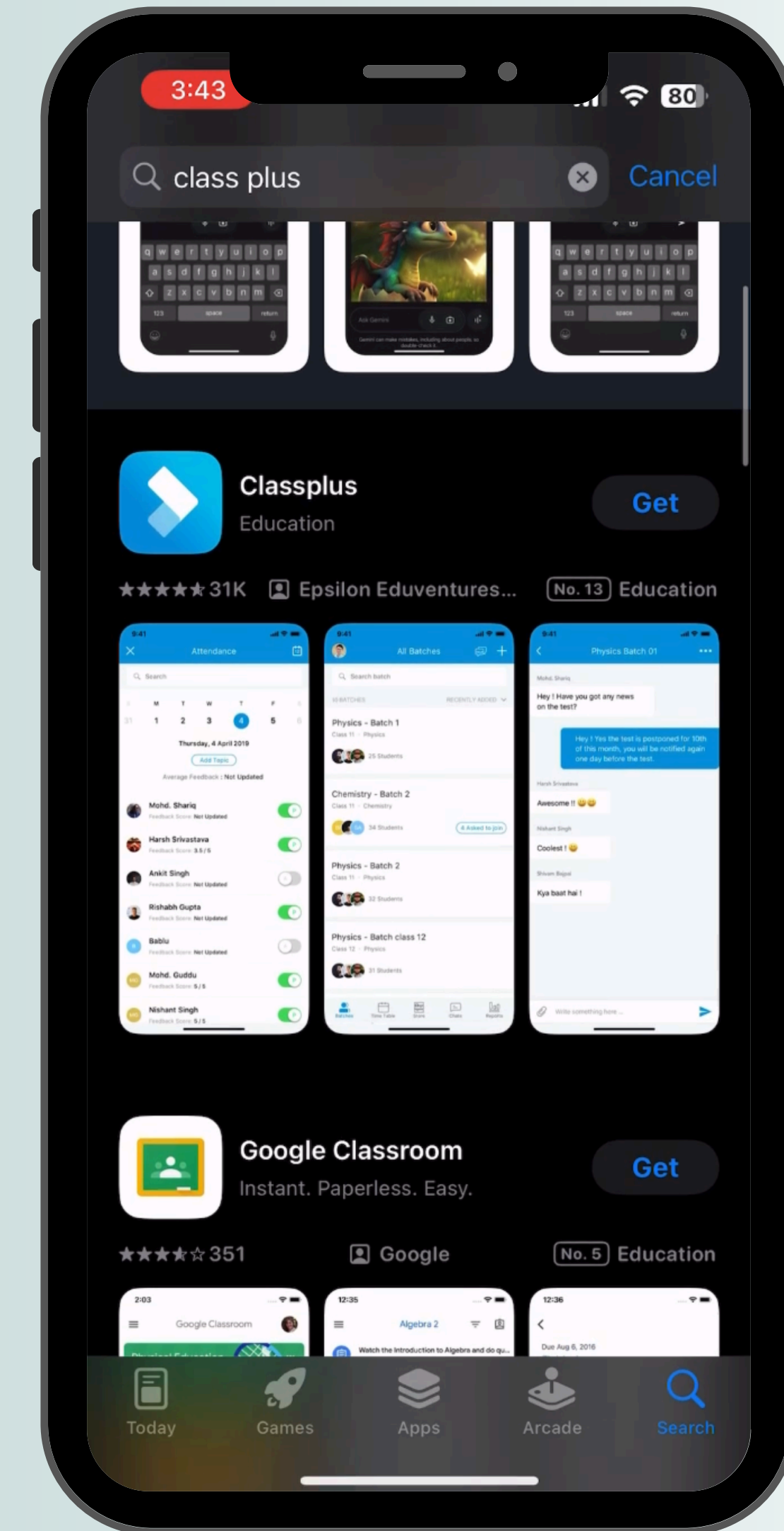
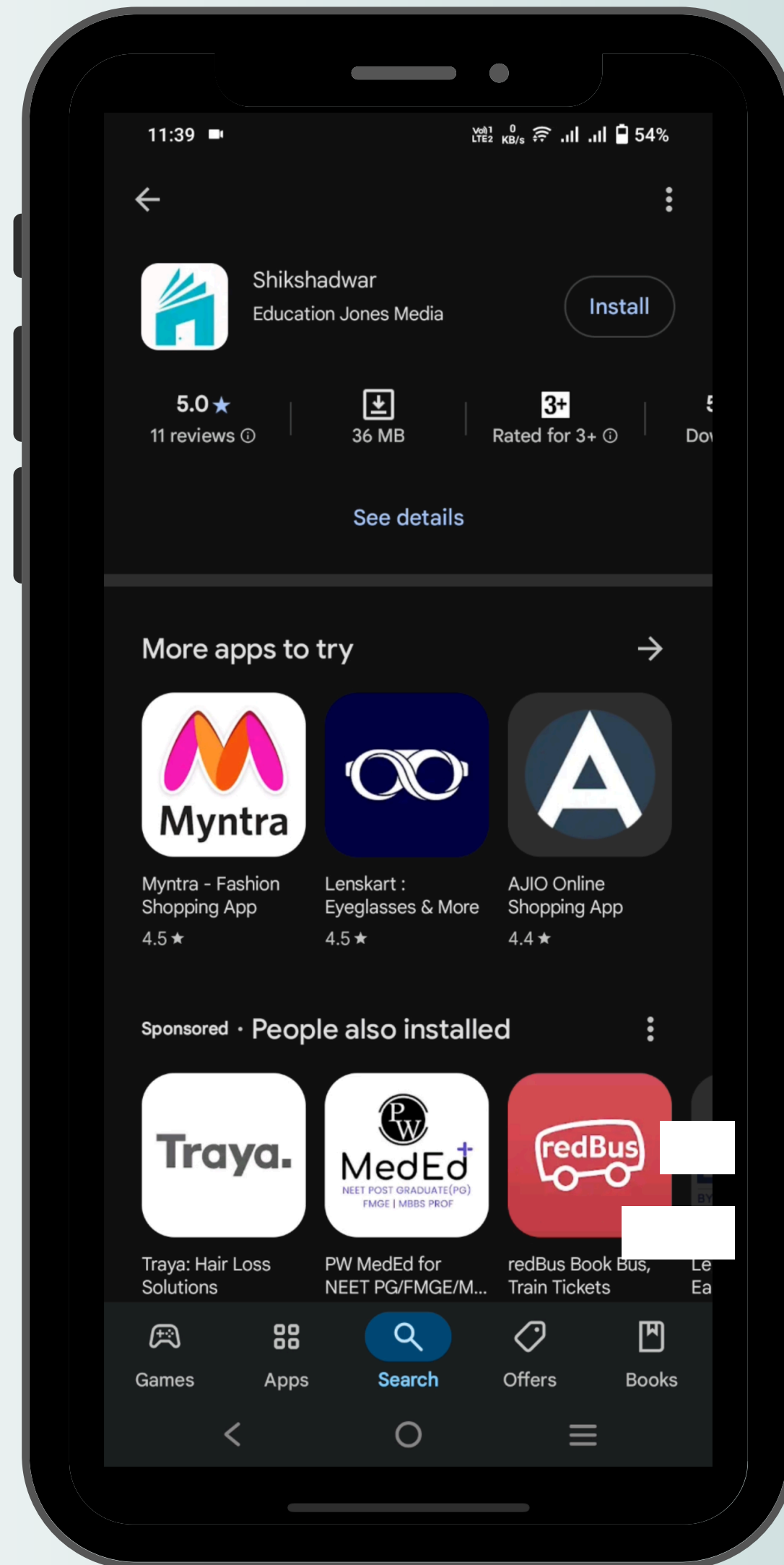
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Website



[www.shikshadwar.com](http://www.shikshadwar.com)



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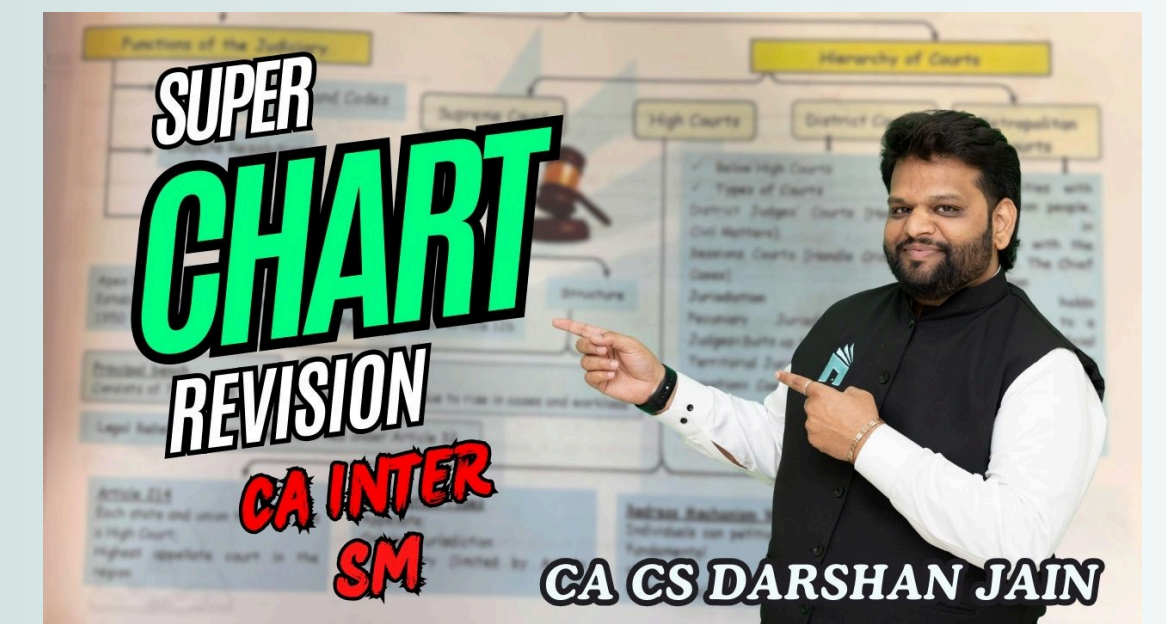
# CA INTERMEDIATE MAY 25

## 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	

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**TEST PAPER  
ON  
RATIO ANALYSIS**

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# DETAILS OF CURRENT TEST

Date – 17<sup>th</sup> September (Tuesday)

Marks – 30 Marks

Duration – 75 Mins

Time – As Per Your Convenience Till 12 Midnight

# QUESTION 1 ( 10 MARKS)

The following accounting information and financial ratios of A&R Limited relate to the year ended 31st March, 2020:

Inventory Turnover Ratio	6 Times
Creditors Turnover Ratio	10 Times
Debtors Turnover Ratio	8 Times
Current Ratio	2.4
Gross Profit Ratio	25%

Total sales Rs.6,00,00,000; cash sales 25% of credit sales; cash purchases Rs.46,00,000; working capital Rs.56,00,000; closing inventory is Rs.16,00,000 more than opening inventory.

You are required to CALCULATE:

- (i) Average Inventory
- (ii) Purchases
- (iii) Average Debtors
- (iv) Average Creditors
- (v) Average Payment Period
- (vi) Average Collection Period
- (vii) Current Assets
- (viii) Current Liabilities.

Take 365 days a year

## QUESTION 2 (5 MARKS)

MNP Limited has made plans for the year 2019 -20. It is estimated that the company will employ total assets of Rs.50,00,000; 30% of assets being financed by debt at an interest cost of 9% p.a. The direct costs for the year are estimated at Rs. 30,00,000 and all other operating expenses are estimated at Rs. 4,80,000. The sales revenue are estimated at Rs. 45,00,000. Tax rate is assumed to be 40%. CALCULATE:

- (i) Net profit margin (After tax);
- (ii) Return on Assets (After tax);
- (iii) Asset turnover; and
- (iv) Return on Equity.

## QUESTION 3 (5 MARKS)

Using the following information, PREPARE and complete the Balance Sheet given below:

- (i) Total debt to net worth : 1 : 2
- (ii) Total assets turnover : 2
- (iii) Gross profit on sales : 30%
- (iv) Average collection period : 40 days  
(Assume 360 days in a year)
- (v) Inventory turnover ratio based on cost of goods sold and year-end inventory : 3
- (vi) Acid test ratio : 0.75

## Balance Sheet as on March 31, 20X8

Liabilities	Rs.	Assets	Rs.
Equity Shares Capital	4,00,000	Plant and Machinery	—
Reserves and Surplus	6,00,000	and other Fixed Assets	
Total Debt:		Current Assets:	
Current Liabilities	—	Inventory	—
		Debtors	—
		Cash	—

## QUESTION 4 ( 5 MARKS )

*Following figures and ratios are related to a company Q Ltd. :*

<i>(i) Sales for the year (all credit)</i>	<i>₹ 30,00,000</i>
<i>(ii) Gross Profit ratio</i>	<i>25 per cent</i>
<i>(iii) Fixed assets turnover (based on cost of goods sold)</i>	<i>1.5</i>
<i>(iv) Stock turnover (based on cost of goods sold)</i>	<i>6</i>
<i>(v) Liquid ratio</i>	<i>1 : 1</i>
<i>(vi) Current ratio</i>	<i>1.5 : 1</i>
<i>(vii) Receivables (Debtors) collection period</i>	<i>2 months</i>
<i>(viii) Reserves and surplus to share capital</i>	<i>0.6 : 1</i>

(ix) Capital gearing ratio	0.5
(x) Fixed assets to net worth	1.20 : 1

*You are required to calculate :*

*Closing stock, Fixed Assets, Current Assets, Debtors and Net worth.*

## QUESTION 5 (5 MARKS)

*The following is the information of XML Ltd. relate to the year ended 31-03-2018 :*

<i>Gross Profit</i>	<i>20% of Sales</i>
<i>Net Profit</i>	<i>10% of Sales</i>
<i>Inventory Holding period</i>	<i>3 months</i>
<i>Receivable collection period</i>	<i>3 months</i>
<i>Non-Current Assets to Sales</i>	<i>1 : 4</i>
<i>Non-Current Assets to Current Assets</i>	<i>1 : 2</i>
<i>Current Ratio</i>	<i>2 : 1</i>
<i>Non-Current Liabilities to Current Liabilities</i>	<i>1 : 1</i>
<i>Share Capital to Reserve and Surplus</i>	<i>4 : 1</i>
<i>Non-current Assets as on 31<sup>st</sup> March, 2017</i>	<i>₹ 50,00,000</i>

*Assume that:*

- (i) No change in Non-Current Assets during the year 2017-18*
- (ii) No depreciation charged on Non-Current Assets during the year 2017-18.*
- (iii) Ignoring Tax*

*You are required to Calculate cost of goods sold, Net profit, Inventory, Receivables and Cash for the year ended on 31<sup>st</sup> March, 2018*



**ALL THE  
BEST!**





thank you!