

"Education for Knowledge, Science and Culture"  
Shikshan Maharshi Dr. Bapuji Salunkhe  
Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE (AUTONOMOUS), KOLHAPUR

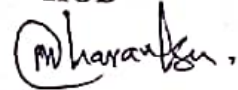
DEPARTMENT OF COMMERCE

NOTICE

Date: 06<sup>th</sup> Feb, 2020

All the students of B.Com Part- III, B & C Divisions are hereby informed that Department of Commerce has organized Unit Test (Advanced Accountancy Paper- III ) on "Working Capital" on 08/02/2020 at 7.30 am. Students should remain present in time in room number - 32.

HOD



(Dr. M.V. Chitambar)  
Department of Commerce  
Vivekanand College  
Kolhapur



Advanced Accountancy Paper - III

Unit Test on Working Capital

B.Com - III - B&C

Date: / / Total marks: 10

Roll No	Roll No	Student Name	Sign	Marks
01	8616	Mwani Kausar Chandso	Kausar	10
02	8577	Kambli Manasi Shantaram	M.S. Kambli	09
03	8772	Vivek Pralhad Zogare	Zogare	10
04	8613	Azar Jabal Manin	Manin	10
05	8634	Vinayak Sudhakar Patekar	Patekar	10
06	8651	Patil Shubham Prakash	Patil	10
07	8571	Kelokhe Pejyawani Lalaya	Kelokhe	07
08	8645	Paranjali Mahendra Patil	Patil	10
09	8585	Aishwarya Pramod Kharvarkar	Aishwarya	10
10	8519	Bhunkar Sujata Baban	Bhunkar	07
11	8648	Patil Rutuja Ravindra	Patil	10
12	8650	Patil Shreesh maruti	Patil	09
13	8647	Patil Rutuja Mangonda	Patil	08
14	8512	Richard Ruzaini Barboza	Richard	10
15	8697	Rushikesh Dipak Sore	Sore	10
16	8563	Tushar Manohar Jirage	Jirage	10

Dabade mm  
 (Mr. U.D. Dabade)





Name :- Manasi shantaram kambli

std :- B.com III

Roll No : 8577

09/10

Saathi

Date \_\_\_/\_\_\_/\_\_\_

Statement showing Requirement of Working Capital 75000 Units for 12 months.

It means 6,250 Units p.m

Particulars	Amount
current Assets	
Raw Material $\frac{6250}{1} \times \frac{3}{2} \times 40$	3,75,000 ✓
Production & Progressive time $6250 \times 1 \times 80$	5,00,000 ✓
Finished stock $6250 \times 2 \times 80$	10,00,000 ✓
Debtors $6250 \times \frac{5}{2} \times 80$	12,50,000 ✓
Cash Balance Required	1,87,500 ✓
<b>Total current Assets =</b>	<b>33,12,500 ✓</b>
Less: current Liabilities	
creditors $6250 \times 1 \times 40$	2,50,000 ✓
Wages $6250 \times 1 \times 40$	62,500 ✓
<b>Working capital Required =</b>	<b><del>30,00,000</del></b>

*aml*

Unit test - 1  
 Name: Vivek Pralhad Zugar  
 Estimated working capital

Roll no: 8772  
 DATE

10  
 10

Particular	₹	₹	₹
<u>Current Asset</u>			
<u>Stock</u>			
Raw Material [75,000 X 40 X $\frac{6}{52}$ ]	3,46,154		
Work in Progress [75,000 X 80 X $\frac{4}{52}$ ]	4,61,538		
Finished Goods [75,000 X 80 X $\frac{8}{52}$ ]	9,23,077		
Debtors. [75,000 X 80 X $\frac{10}{52}$ ]	11,53,846		
Cash & Bank balance	1,87,500		
<u>A] Total Current Asset</u>			30,72,115
<u>Current Liabilities</u>			
Sundry Creditors. [75,000 X 40 X $\frac{4}{52}$ ]	2,30,769		
Wages. [75,000 X 10 X $\frac{4}{52}$ ]	57,692		
<u>B] Total Current Liability</u>			2,88,461
<u>Net working Capital [A-B]</u>			27,83,654
Add: Contingency [27,83,654 X 10%]			2,78,365
<u>Requirement of working capital</u>			30,62,019
			30,62,019

Ans

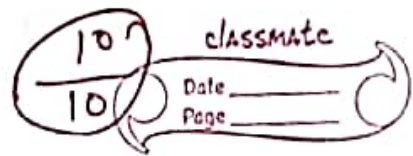


Statement Showing Changes in Working Capital

Particulars / Changes	Amount (₹)	Amount (₹)
<b>A) Current Asset</b>		
Raw material $75,000 \times 40 \times \frac{6}{52}$	3,46,154	
Work in Progress $75,000 \times 80 \times \frac{4}{52}$	4,61,538	
Finished Goods $75,000 \times 80 \times \frac{8}{52}$	9,23,077	
Debtors $75,000 \times 80 \times \frac{10}{52}$	11,53,846	
Cash & Bank Balance	1,87,500	
<b>A) Current Asset Total</b>		30,72,115
<b>Current Liabilities</b>		
Sundry Creditors $75,000 \times 40 \times \frac{4}{52}$	2,30,769	
Wages $75,000 \times 10 \times \frac{4}{52}$	57,692	
<b>B) Current Liabilities Total</b>		2,88,461
<b>Working Capital</b>		
Net working Capital (A-B)		27,83,654
Add: Contingency $27,83,654 \times 10\%$		2,78,365
<b>Requirement of Working Capital</b>		<u>30,62,019</u>

am

Name - Patil Shubham Prakash  
Roll No - 8651



Statement showing changes in working capital  
(Output - 75000 units)

Particular	₹	₹
<u>(A) Current Assets</u>		
1) <u>Stock</u>		
(a) Raw material (75000 × 40 × $\frac{6}{52}$ )	346153	
(b) work in progress (75000 × 80 × $\frac{4}{52}$ )	461538	
(c) Finished goods (75000 × 80 × $\frac{8}{52}$ )	923076	
2) <u>Debtors</u> (75000 × 80 × $\frac{10}{52}$ )	1153846	
3) <u>cash and bank balance</u>	187500	
<u>Current Assets Total (A)</u>		3072113
<u>(B) current liabilities</u>		
1) <u>creditors</u> (75000 × 40 × $\frac{4}{52}$ )	236769	
2) <u>outstanding wages</u> (75000 × 10 × $\frac{4}{52}$ )	57692	<del>236769</del>
<u>current liabilities Total (B)</u>		288461
<u>Net working capital</u> (A - B)		2783652
<u>Add: contingencies</u> (10% of working capital)		278365.2
<u>Requirement of working capital</u>		3062017

e.m.