



St. Lawrence High School



A Jesuit Christian Minority Institution

Worksheet 56

Sub: ACCOUNTANCY

Class 12

F.M. 15

Chapter: Unit 5

Date: 25/01/2021

Topic: FSA- Ratio Analysis 4

Choose the correct alternatives

1 x 15 = 15

1. Gross Profit ratio signifies the relationship between
(a) gross profit & sales; (b) gross profit & purchases; (c) gross profit & cost of sales; (d) none of these
2. If sales is Rs. 5,00,000, cost of goods sold Rs. 2,00,000, gross profit ratio is
(a) 50%; (b) 60%; (c) 40%; (d) none of these
3. If cost of goods sold is Rs. 4,00,000, gross profit is Rs. 2,00,000, gross profit ratio is
(a) 33.33%; (b) 25%; (c) 20%; (d) none of these
4. Net profit ratio is the relationship between
(a) net profit & sales; (b) net profit & gross profit; (c) net profit & cost of sales; (d) none of these
5. If gross profit is Rs. 2,00,000, indirect expenses is Rs. 50,000 and sales is Rs. 6,00,000, net profit ratio?
(a) 20%; (b) 25%; (c) 30%; (d) none of these
6. In calculation of net profit which of the expenses should be deducted from gross profit?
(a) operating expenses; (b) non operating expenses; (c) both (a) & (b); (d) none of these
7. In calculation of net profit which of the following incomes should be added with gross profit?
(a) operating incomes; (b) non operating incomes; (c) both (a) & (b); (d) none of these
8. In case of calculation of operating ratio which of the following expenses should be added with cost of goods sold?
(a) operating expenses; (b) non operating expenses; (c) both (a) & (b); (d) none of these
9. If cost of goods sold is Rs. 2,00,000, operating expenses is Rs 1,00,000 and sales is Rs. 6,00,000, Operating Ratio is
(a) 33.33%; (b) 50%; (c) 16.67%; (d) none of these
10. Operating Profit Ratio is the relationship between
(a) operating profit & sales; (b) non-operating profit & sales;
(c) cost of sales & sales; (d) none of these
11. If gross profit is Rs. 2,00,000, operating expenses is Rs. 50,000 and operating incomes is Rs. 1,50,000, Operating Profit is
(a) Rs. 3,50,000; (b) Rs. 2,50,000; (c) Rs. 1,00,000; (d) none of these
12. If net profit after tax is Rs. 3,00,000, non operating expenses is Rs. 1,50,000 and non operating incomes is Rs. 2,50,000, operating profit is
(a) Rs. 2,50,000; (b) Rs. 2,00,000; (c) Rs. 1,50,000; (d) none of these

13. Which one of the following is the example of profitability ratio?
(a) current ratio; (b) inventory turnover ratio; (c) liquid ratio; (d) gross profit ratio
14. Which one of the following is not an example of activity ratio?
(a) operating ratio; (b) trade receivable turnover ratio;
(c) WC turnover ratio; (d) creditor Turnover Ratio
15. Which one of the following is an example of profitability ratio?
(a) gross profit ratio; (b) net profit ratio; (c) operating profit ratio; (d) all of these

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