

Continuous Assignment 5- APM Industries Limited (AIL)**Q. Interlink your company's "Balance Sheet" with its "Profit & Loss Statement"**

Balance Sheet Element	linked	Income Statement Element
Property, Plant and Equipment		Depreciation and Amortization Expense
		Other Expense
Other Intangible assets		Depreciation and Amortization Expense
Non-Current Financial Assets		Other Income
Other Non-Current Assets		Tax related to earlier year
Inventories		Cost of Materials Consumed
		Change in Inventories of Finished Goods
		Other Expenses
Current Financial Assets		Revenue from operations
		Other Income
Other Current Asset		Cost of Materials Consumed
Equity		Earning Per Equity Share
		Retained Earnings
Non-Current Financial Liabilities		Finance Cost
		Employee benefits Expense
		Deprication and Amortization Expense
Current Financial Liabilities		Finance Cost
		Employee benefits Expense
		Other Expense
Other Current Liabilities		Revenue from operations
		Finance Cost
		Employee benefits Expense
		Other Expense
Provisions		Employee benefits Expense
Current Tax Liability		Excise Duty
		Tax Expense

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Business	Owner	Remarks
A	Ram Cycle-mechanic	High Inventory, limited fixed assets
B	Ram GubbareWala	High inventory and high current liabilities
C	Ram TuitionWala	High receivables with lowest assets
D	Ram Librabry Wala	High Fixed assets with only 2% inventory
E	Ram BhelpuriWala	High Fixed assets and no receivables
F	Ram Vanwala	High Fixed asset, no inventory and high unearned revenue
G	Ram RasoiWala	High fixed assets and Inventory
H	Ram JhuleWala	High unearned revenue, 0 inventory high fixed assets

Business	Owner	Remarks
A	Ram Dalal	Working on 5% margin which doesn't change until they have to pay tax
B	Ram RickshawWala	Highest depreciation rate indicating high investment in Fixed assets
C	Ram Doodhwala	Unaffected by depreciation and finally working on 3% margin
D	Ram Panwala	Revenue figures unchanged by depreciation
E	Ram Raddiwala	Business is not affected by asset depreciation
F	Ram ChakkiWala	Decrease in revenue is evenly spread relatively operating at 20% PBT
G	Ram Saloonwala	High gross profit with 50% PBT
H	Ram Dosa-Wala	Low depreciation with high gross profit and PBT