Q12. What is Quick Ratio?

(2 Marks)

A12. It is the ratio of quick (or Liquid) assets to current Liabilities. It is expressed as

Current Ratio = Quick Assets
Current Liabilities

Q13. What are quick assets?

(2 Marks)

A13. Quick assets are defined as those assets which are quickly convertible into cash. While calculating quick assets we exclude the closing stock and prepaid expenses from the current assets.

Q14. Calculate quick ratio from the information given below

50,000
40,000
10,000
4.000
30,000
60,000
40.000
4,000

A14.

(3 Marks)

Quick Assets	-	Current Assets - Stock - Advance Tax
Quick Assets	100	1,34,000 - (50,000+4,000) = 80,000
Current Liabililes	100	1,04,000
Quick Ratio	1000	Quick Assets : Current Liabilities
	-	80,000 : 1,04,000
		1:77

Q15. Calculate liquid Ratio from the following information:

(2 Marks)

Current	Liabilities	_	50,000
Current	Assets	=	80,000
Stock			25,000
Prepaid	Expenses	-	5,000

A15. Liquid Assets Liquidity Ratio

Current Assets - Closing Stock - Prepaid Expenses 80,000 - 25,000 - 5,000 = 50,000 50,000 : 50,000 = 1:1

Q16. What is Solvency Ratios?

(1 Marks)

A16. Solvency ratios are calculated to determine the ability of the business to service its debt in the long Run

Q17. Which are the ratios that are used for evaluating solvency of the business?
(1 Marks)

A17. Ratios used for evaluating the solvency of the business:

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