Same year, same measure: two carmakers on one scale

Same year, same measure is a free 40-minute Class 11–12 Commerce lesson on common-size statements. Students put Maruti Suzuki's and Hyundai Motor India's FY26 costs on one scale: rupees per ₹100 that came in.

5-minute prep

- Print one worksheet per student. Pairs share a calculator.
- Decide how students see the receipts: the worksheet, the projector or the student page (cityfort.in/class/same-measure).
- Read the ground rule aloud before pairs start: we explain differences, we don't rank companies.
- Skim the answer key's note on the two bases.

Class	Senior secondary, Class 11–12 (Commerce)
Time	One 40-minute period. Students need a calculator for Part B.
Edition	2026–27 first edition v1.0
Lesson page	cityfort.in/teachers/comparing-companies-fairly/same-year-same-measure

Objective

Students can turn two companies' costs for the same year into shares of one base and read the two common-size receipts side by side. They can then write a comparison sentence that names the year, the measure and the kind of statement.

CBSE units the lesson supports

- Accountancy (055), Class XII, Part B: Analysis of Financial Statements (CBSE Accountancy (055)), in part
- Accountancy (055), Class XII, Project work (CBSE Accountancy (055))
- Financial Markets Management (805), Class XII, Unit 4 (CBSE Financial Markets Management (805)), in part

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Timing

Minutes	Step	What happens
0–4	**Hook**	Ask: "Maruti Suzuki spent ₹1,32,576 crore on materials in FY26 and Hyundai ₹50,481 crore. Which carmaker spent more of its money on materials?" Students write an answer in Part A.
4–10	**Why crore can mislead**	Show both revenues. Maruti's revenue was about 2.6 times Hyundai's, so almost every one of its costs is bigger in crore. Bigger in crore does not mean a bigger share.
10–18	**Make it per ₹100**	Pairs use calculators for Part B: materials ÷ revenue from operations × 100 for each company. This is the textbook's common-size base.
18–28	**Read the two receipts**	Show both ₹100 receipts. Pairs find the line that is almost the same (₹70.5 and ₹70.4) and the two lines that differ most, then answer Part C.
28–36	**Three rules for a fair sentence**	Introduce the rules: same year, same measure, same kind of statement. Pairs test the sentences in Part D against them and rewrite the ones that fail.
36–40	**Exit ticket**	Students answer the three exit-ticket questions on the worksheet.

Materials

- The student worksheet (one per student), or the student page on phones or the class projector
- A calculator for each pair of students
- The answer key (teacher only)
- Optional: the slides, projected

The numbers

Where each ₹100 went: Maruti Suzuki, FY26

Line	Per ₹100 that came in
Materials, parts and goods bought	₹70.5
Employees	₹4.8
Royalty to Suzuki Motor Corporation	₹2.9
Other running costs	₹7.9
Depreciation and interest	₹3.7
Income tax	₹2.4
Kept as profit	₹7.8
Total	₹100.0

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Source: Maruti Suzuki's FY26 annual report, filed with NSE on 8 Aug 2026; consolidated statement of profit and loss (Cityfort calculation: each line ÷ revenue, other income and share of part-owned companies' profit × 100).

Where each ₹100 went: Hyundai Motor India, FY26

Line	Per ₹100 that came in
Materials, parts and goods bought	₹70.4
Employees	₹3.8
Royalty to Hyundai Motor Company	₹2.8
Other running costs	₹9.7
Depreciation and interest	₹3.2
Income tax	₹2.5
Kept as profit	₹7.6
Total	₹100.0

Source: Hyundai Motor India's FY26 annual report, filed with NSE on 3 Aug 2026; consolidated statement of profit and loss (Cityfort calculation: each line ÷ revenue plus other income × 100).

Discussion questions

1. Maruti spent ₹1,32,576 crore on materials and Hyundai ₹50,481 crore. Why is "Maruti spent more on materials" true but not very useful?
2. Hyundai's other running costs were ₹9.7 of each ₹100 and Maruti's ₹7.9. Hyundai's include ₹2,643 crore of freight. What else would you look for in the notes to the accounts?
3. Both companies pay a royalty to a parent company abroad: ₹2.9 and ₹2.8 of each ₹100. What is a royalty paying for?
4. The textbook's common-size statement uses revenue from operations as 100, and the Cityfort receipt uses all the money that came in. When would that choice change a comparison?
5. A common-size receipt hides the size of each company. When would you want the crore amounts back?

Adapting the lesson

Students still building their English: Pre-teach four words with the word bank: revenue from operations, common-size, royalty and base. Let students answer Part C with a line name and a number before writing full sentences.

Students who need more support: Give students the Part B working with the first number already divided, so they finish one step only. Allow Part D answers as ticks and crosses against the three rules.

Students ready for more: Compare the two bases. On revenue from operations, Maruti's materials are 72.3%; on all the money that came in (₹1,87,959 crore), they are ₹70.5. Work out why the second is smaller, and check Hyundai the same way.

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Extension: Students take one more pair of companies from the same industry with Cityfort pages and write three fair sentences about their ₹100 receipts. Each sentence names the year, the measure and whether the numbers are standalone or consolidated. No ranking.

Teacher background

What is a common-size statement?

A common-size statement shows every line as a share of one base, so companies of any size sit on the same scale. In a common-size statement of profit and loss the textbook base is revenue from operations; in a common-size balance sheet it is total assets.

Why do the two bases give different answers?

The Cityfort receipt divides by all the money that came in, including other income (₹4,357 crore for Maruti, ₹949 crore for Hyundai). The textbook divides by revenue from operations only, so its shares come out a little larger.

Why these two companies?

Both make and sell cars in India, both report in the April to March financial year, and both pages use the consolidated statements for FY26. That keeps the year, the measure and the kind of statement the same, so the lesson can focus on the method.

What is the royalty line?

Each company pays its foreign parent a royalty under licence agreements. Maruti pays Suzuki Motor Corporation for product and technology licences; Hyundai pays Hyundai Motor Company for a licence to make and sell its cars in India and to use its trademarks. The Cityfort receipts show the royalty as its own line, taken out of other running costs.

Why does the receipt not add exactly to ₹100?

Each line is rounded to the nearest 10 paise, so a receipt's lines can add to a few paise more or less than ₹100.

If your class runs a stock-market simulation, these lessons can come before it: they explain what a company does and how it reports results. They do not suggest which companies to choose, and Cityfort does not run, rank or judge simulation picks.

Teaching notes

- Most students answer the hook with "Maruti", because its crore amount is bigger. Keep that answer on the board and return to it after Part B.
- Accept Part B answers within 0.1 of the key: students may round at different steps.
- If a student asks which company is the one to own, say the lesson is about how each business spends its money, and that Cityfort gives no advice.
- Both receipts use the consolidated statements: the group, including subsidiaries.

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CBSE units this lesson supports

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- Analysis of Financial Statements in Accountancy (055) Class XII, Part B (Unit 3 in the marks table, Unit 4 in the detailed syllabus), common-size statements: partial (no balance sheet and no ratios).
- Accountancy (055), Class XII, Project work, aspect "comparative and common-size statements": supports.
- Financial Markets Management (805), Class XII, Unit 4, financial statement analysis: partial (no market data).

Board plan

Left side: the two crore amounts for materials and the class's hook answers. Right side: the two per ₹100 amounts after Part B. Below: the three rules, kept up for the rest of the unit.

student page

Scan the code or type: **cityfort.in/class/same-measure**

Sources

1. S1: Annual Integrated Report FY26 (2025-26), incl. consolidated financial statements, Maruti Suzuki India Limited, filed with NSE, 8 Aug 2026. https://nsearchives.nseindia.com/annual_reports/AR_30271_MARUTI_2025_2026_A_19335803_08082026213212.pdf
2. S2: Annual Report 2025-26 (FY26), with audited consolidated financial statements, Hyundai Motor India Limited, filed with NSE, 3 Aug 2026. https://nsearchives.nseindia.com/corporate/HMILNSE_03082026181459_AnnualReportHMIL2026.pdf
3. S3: Prospectus dated 17 Oct 2024 (IPO; Restated Consolidated Financial Information FY22-FY24), Hyundai Motor India Limited (company investor relations site), 17 Oct 2024. https://www.hyundai.com/content/dam/hyundai/in/en/data/investor-relations/material-documents/prospectus.pdf

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