

Working Capital	= Current Assets - Current Liabilities
Current Ratio	= Current Assets / Current Liabilities
Quick Ratio	= Quick Assets / Current Liabilities
Acid Test Ratio	= Quick Assets - Current Assets - Inventory
Inventory Holding Period	= Inventory / Cost of sales $\times 365$
Inventory Turnover	= Cost of sales / Average Inventory
Average Inventory	= (Opening stock + Closing stock) / 2
Raw material holding per	= (Raw material inventory / Material usage) $\times 365$
Work in Progress Holding	= (WIP Stock held / Production cost) $\times 365$
Finished Goods Holding	= (FG Stock held / Cost of goods sold) $\times 365$
Receivables Turnover	= Credit Sales / Debtors (Expressed in times)
Payables Turnover	= Credit Purchases / Creditors (Expressed in times)
EOQ	= Square Root of $\frac{1}{2} \times \text{Annual Demand} \times \frac{\text{Order cost per order}}{\text{Holding cost per unit per annum}}$
Cost of financing debt	= Debtors Balance $\times$ Rate of interest on OD

**Amount Cost of Discount** =  $\frac{1}{100} \times \text{Discount \% Amount left to pay} \times \text{Number of periods} \times 1$

**Contribution** = Sales - Variable Cost

Working Capital Turnover = Sales / Revenue / Working Capital

Fixed Assets Turnover = Sales / Revenue / Net Fixed Assets

Trade Receivables = (Trade Receivable Days / 365)  $\times$  Credit sales

Trade Payables = (Trade Payable Days / 365)  $\times$  Credit Purchases

Inventory =  $\frac{1}{2} \times \text{Inventory Days} / 365 \times \text{Cost of sales}$

Net Working Capital = Stock + Debtors - Creditors

Optimum amount of cash to be invested (Using Baumol Model)  
 Gives the amount which minimises the amount to be invested to keep transactions and holding cost at a minimum

The Miller-Orr model

Return Point = Lower Limit +  $\frac{1}{3} \times \text{Spread}$

Spread =  $\frac{3}{4} \times \frac{1}{3} \times \text{Transaction cost} \times \frac{\text{variance of cash flow}}{\text{Interest Rate}} \times \frac{1}{1/3}$

Upper Limit = Lower Limit + Spread

ROCE =  $\frac{\text{Average Annual Profit before interest and tax}}{\text{Initial capital investment}} \times 100$

ROCE =  $\frac{\text{Average Annual Profit before interest and tax}}{\text{Average Capital Investment}} \times 100$   
 Average Capital Investment = (Initial Investment + Scrap Value) / 2

Depreciation (SLM) =  $\frac{\text{Initial Cost} - \text{Scrap Value}}{1/\text{Estimated Useful Life}}$

Payback period = Initial Investment / Annual Cashflow

PV =  $P \times (1 + r)^{-n}$

Present Value = Future Value  $\times (1 + \text{Rate})^{-n}$  period

Discounting Factor =  $\frac{1}{1 + r} \times (1 + r)^{-n}$

**When interest starts at T1**

**Amount Future LMP** =  $\frac{1}{100} \times (1 + \text{rate})^n \times 100$

**When interest starts at T0 (Advanced Amount)**

**Amount Future LMP** =  $\frac{1}{100} \times (1 + \text{rate})^{n+1} \times 100$

Net Present Value = PV of Inflows - PV of Outflows

Present Value of Payout = Cash Flow / Rate

(which starts at T1)

# Intermediate Financial Management Answer For Mini Case

**M Tight**



## **Intermediate Financial Management Answer For Mini Case:**

## The Enigmatic Realm of **Intermediate Financial Management Answer For Mini Case**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing lacking extraordinary. Within the captivating pages of **Intermediate Financial Management Answer For Mini Case** a literary masterpiece penned with a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of those who partake in its reading experience.

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