

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

Net Working Capital = Stock + Debtors - Creditors

Optimum amount of cash to be invested (Using

Baumol Model)

Gives the amount which indicates 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 = $\frac{3 \times \text{CV} \times \text{Transaction cost} \times \text{Variance of cash flow}}{\text{Interest Rate}} \times \frac{1}{3}$

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) = $\frac{\text{Initial Cost} - \text{Scrap Value}}{\text{Estimated Useful Life}}$

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 money starts at T1

Annuity Factor (AF) = $\frac{1 - (1 + r)^{-n}}{r}$

When Annuity starts at T0 (Annuity at T0)

Annuity Factor for n years = $\frac{1 - (1 + r)^{-n}}{r}$

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

G Psacharopoulos



Intermediate Financial Management Answer For Mini Case:

Unveiling the Magic of Words: A Report on "**Intermediate Financial Management Answer For Mini Case**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Intermediate Financial Management Answer For Mini Case**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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