

Working Capital Management Problems

Q 1) Following details pertain to Amkit India Ltd for sale volume of 240,000 units:

Balance Sheet as on 31st March 2020

Liabilities	(Rs in '000)	Assets	(Rs in '000)
Share Capital	3000	Fixed Assets	2200
Reserves	2000	Raw materials	800
Trade Payables	400	Work-in-progress	200
		Finished goods	1000
		Receivables	1000
		Cash	200
	5400		5400

Income Statement for 2019-20

	(Rs in '000)
Raw material	4800
Wages	1200
Overheads	3600
Profits	2400
Sales	12000

a) Determine the operating cycle and cash cycle period. Make necessary assumptions wherever required.

b) Similar firms from the industry hold raw material inventory that would suffice approximately 1 month of production and finished goods inventory that will suffice sales for 1 ½ month. Moreover, customers of competitor firms take about 15 days to clear their dues. Going forward, banks are unlikely to finance working capital requirements that is in excess of industry norms. If Amkit India Ltd expects to sell 3,60,000 units next year, how much working capital will it require, if it is able to meet industry standards of efficiency. The company has a policy of maintaining cash balance that is sufficient enough to meet its cost of production for three days.

Working Capital Management Problems And Solutions Pdf

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Table of Contents Working Capital Management Problems And Solutions Pdf

1. Understanding the eBook Working Capital Management Problems And Solutions Pdf
 - The Rise of Digital Reading Working Capital Management Problems And Solutions Pdf
 - Advantages of eBooks Over Traditional Books
2. Identifying Working Capital Management Problems And Solutions Pdf
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Working Capital Management Problems And Solutions Pdf
 - User-Friendly Interface
4. Exploring eBook Recommendations from Working Capital Management Problems And Solutions Pdf
 - Personalized Recommendations
 - Working Capital Management Problems And Solutions Pdf User Reviews and Ratings
 - Working Capital Management Problems And Solutions Pdf and Bestseller Lists
5. Accessing Working Capital Management Problems And Solutions Pdf Free and Paid eBooks
 - Working Capital Management Problems And Solutions Pdf Public Domain eBooks
 - Working Capital Management Problems And Solutions Pdf eBook Subscription Services

- Working Capital Management Problems And Solutions Pdf Budget-Friendly Options
- 6. Navigating Working Capital Management Problems And Solutions Pdf eBook Formats
 - ePub, PDF, MOBI, and More
 - Working Capital Management Problems And Solutions Pdf Compatibility with Devices
 - Working Capital Management Problems And Solutions Pdf Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Working Capital Management Problems And Solutions Pdf
 - Highlighting and Note-Taking Working Capital Management Problems And Solutions Pdf
 - Interactive Elements Working Capital Management Problems And Solutions Pdf
- 8. Staying Engaged with Working Capital Management Problems And Solutions Pdf
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Working Capital Management Problems And Solutions Pdf
- 9. Balancing eBooks and Physical Books Working Capital Management Problems And Solutions Pdf
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Working Capital Management Problems And Solutions Pdf
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Working Capital Management Problems And Solutions Pdf
 - Setting Reading Goals Working Capital Management Problems And Solutions Pdf
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Working Capital Management Problems And Solutions Pdf
 - Fact-Checking eBook Content of Working Capital Management Problems And Solutions Pdf
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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