

## Working Capital Management Problems

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

**Balance Sheet as on 31<sup>st</sup> 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
	<b>5400</b>		<b>5400</b>

**Income Statement for 2019-20**

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

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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