

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

O. Ray Whittington, Patrick R. Delaney



Working Capital Management Problems And Solutions :

Financial Management Theory, Problems and Solutions Palanivelu V.R., The coverage of this book is very comprehensive and it will serve as concise guide to a wide range of areas that are relevant to the Finance field The book contain 25 chapters and also number of real life financial problems in the Indian context in addition to the illustrative problems

Working Capital Management James S. Sagner,2014-08-25 Stay liquid think global and better manage resources with this authoritative guide Working Capital Management is a comprehensive primer on keeping your business financially competitive in the face of limited access to short term funds With detailed insight applicable to each phase in the business cycle this authoritative guide helps managers revamp current practices for more efficient use of assets and liabilities including more stringent monitoring and planning of collections disbursements and balances Readers will learn how to minimize investments in idle resources and how to maximize the use of forecast data to better identify risk and the optimal use of available funds Case studies illustrate the practical applications of the ideas presented with particular attention given to cash budgeting forecasting banking relationships and other common scenarios with specific requirements Managing a company s short term resources is both an art and a science Effectively maintaining funds for ongoing activities and keeping those funds liquid mobile and available is a masterful skillset lacking in business Working Capital Management offers practical advice for managers in this challenging position providing guidance that helps them Learn the specific metrics at work in capital management and the problems that they can cause Improve cash management with robust fraud protection and better use of short term instruments Manage the issues that arise from accounts receivable inventory payables information management and international sources Develop an effective management system for key points in the working capital cycle The recent liquidity crisis in the U S has thrown the spotlight onto those companies that have adjusted well to credit contraction and the weakened economy and these success stories some of which are noted in the book demonstrate that a positive business outcome can be accomplished Working Capital Management provides a clear look at a complex issue with practical actionable sustainable advice

Working Capital und Cash Flow Heinz-Jürgen Klepzig,2014-01-03 Unternehmensprozesse m ssen ausreichend Cash generieren sonst ist das Unternehmen betriebswirtschaftlich nicht in Balance und schnell in seiner Existenz gef hrdet Die Prozessgestaltung wird jedoch in vielen Unternehmen zu wenig monet r bewertet und betriebswirtschaftlich hinterfragt Es gilt diese Finanzstr me von der Kreditw rdigkeitspr fung bis zum Zahlungseingang zu optimieren und den Cash to Cash Cycle zu beschleunigen Im Rahmen des Working Capital Managements ist das Freisetzen von im Working Capital gebundener Liquidit t seit der Finanzkrise zu einem der Top Themen von F hrungskr ften geworden Dieses Buch jetzt in der 3 vollst ndig bearbeiteten Auflage zeigt praxisorientiert wie Unternehmen ihre Zukunftsf higkeit durch aktives Working Capital Management sichern k nnen

Financial Policy and Management Accounting Bhabatosh Banerjee,2012-06-30 Now in its eighth edition this title

provides a comprehensive analysis of the fundamental concepts of financial management and management accounting Extensively revised updated and reorganised it also presents significant and contemporary topics such as the financial environment corporate governance and international financial management

Working Capital Management: Concepts And Strategies H Kent Baker,Greg Filbeck,Tom Barkley,2023-03-21 Working capital refers to the money that a company uses to finance its daily operations Proper management of working capital is critical to financial health and operational success Working capital management WCM aims to maximize operational efficiency by maintaining a delicate balance among growth profitability and liquidity WCM is a continuous responsibility focusing on a firm s day to day operations involving short term assets and liabilities By efficiently managing a firm s cash accounts receivable inventories and accounts payable managers can help maintain smooth operations and improve a company s earnings and profitability By contrast poor WCM could lead to a lower credit score financial insolvency legal troubles liquidation of assets and potential bankruptcy This book provides an objective look into the dynamic world of WCM Its coverage extends from discussing basic concepts and their applications to increasingly complex and real world situations The book stresses that WCM is a combination of both art and science This volume spans the gamut from theoretical to practical while offering the right balance of detailed and user friendly coverage Readers can gain an in depth understanding of this subject from experts in this field Those who want a broad survey will benefit as will readers looking for more in depth presentations of specific areas within this field of study In summary Working Capital Management Concepts and Strategies provides a fresh look at this intriguing but often complex subject of WCM

FINANCIAL POLICY AND MANAGEMENT ACCOUNTING, Ninth Edition BANERJEE, BHABATOSH,2017-05-01 This well received book now in its ninth edition provides a comprehensive analysis of the fundamental concepts of financial management and management accounting The elegantly combined presentation of the various aspects of financial management and management accounting is a highlight of this text Focusing on the core areas of financial management basic concepts of finance sources of finance capital structure theories and planning dividend policies investment decisions portfolio management and working capital management as well as the areas of management accounting changes in financial position financial statement analysis and inter firm comparison budgetary control and standard costing and cost information and management decisions the book also delves on the contemporary topics such as financial environment corporate governance and international financial management in detail In addition it contains a number of case studies on various areas of finance and management accounting The current edition has been thoroughly revised keeping in view contemporary developments in the literature and applicable provisions of the Companies Act 2013 Apart from updating the case studies new cases have been added to support the relevance and quality of discussion Intended primarily for postgraduate students of commerce M Com and management MBA with finance specialization the book will also be highly useful for undergraduate students of Commerce and Management students of professional courses such as CA and ICWA as

well as professionals in the fields of financial management and management accounting The present treatise has been recommended by many Colleges Management Institutes and Universities in India for their respective postgraduate and undergraduate commerce and management courses

Wiley CPA Examination Review, Problems and Solutions O. Ray Whittington, Patrick R. Delaney, 2011-07-05 Complete coverage of the new CBT e format for the newly revised CPA Exam With 2011 bringing the greatest changes to the CPA exam in both form and content Wiley CPA Exam Review 38th Edition is completely revised for the new CBT e CPA Exam format Containing more than 2 700 multiple choice questions and including complete information on the new Task Based Simulations these books provide all the information needed to pass the uniform CPA examination Covers the new addition of IFRS material into the CPA exam Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 45 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format

Fundamentals of Corporate Finance Robert Parrino, Thomas W. Bates, Stuart L. Gillan, David S. Kidwell, 2021-12-14 Fundamentals of Corporate Finance 5th Edition develops the key concepts of corporate finance with an intuitive approach while emphasizing computational skills This course helps students develop an intuitive understanding of key financial concepts and provides them with problem solving and decision making skills Using an intuitive approach students develop a richer understanding of corporate finance concepts while also enabling them to develop the critical judgments necessary to apply financial tools in real world decision making situations Corporate Finance 5e offers a level of rigor that is appropriate for both business and finance majors and yet presents the content in a manner that students find accessible

Working Capital Management Krish Rangarajan, Krish Rangarajan; Anil Misra, 2006-08

Proceedings of AC 2017 Group of authors, 2017-08-10 International Academic Conference in Prague 2017

Wiley CPA Examination Review 2007-2008, Problems and Solutions Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical

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Fundamentals of Financial Management James C. Van Horne,John Martin Wachowicz,2008 Intended as an introductory course this text contains updated institutional material which is international in scope and deals with the effects of electronic commerce It provides tips questions and answers and special features

WORKING CAPITAL MANAGEMENT HRISHIKES BHATTACHARYA,2014-01-17 Working capital is commonly understood as the fund needed to meet the day to day expenses of an enterprise A finance manager finds that the funds for meeting these expenses get blocked in current assets He therefore looks for liquidity support in net working capital NWC which is equivalent to the excess of current assets over current liabilities A banker also looks at the size of NWC as the long term stake of the business in funding the current assets But for a production manager liquidity is synonymous to uninterrupted supply of material inputs to the production lines Similarly for a marketing manager if there is no production his marketing outlets dry up despite demand in the market While the finance manager discourages overstocking of inventory the production manager and the marketing manager dread of being out of stock In this conflict the goal of the organization often takes a back seat This book aims at resolving these conflicts by adopting a techno financial approach to working capital management In the Third Edition a full chapter on Service Business Risk Analysis and Working Capital Assessment has been incorporated which is devoted to understand the nature of service business and the risks associated with it It is followed by developing a model for assessment of working capital requirement of a service enterprise Besides the book is revised and updated extensively by incorporating the current researches in the field particular mention can be made of Cash Pooling system Bullwhip effect and newer approaches to inventory recording system Throughout the book every concept is presented with worked out examples and case studies for easy comprehension of the subject The book is primarily addressed to postgraduate students majoring in Finance and to those pursuing professional courses in Accounts CA and Cost Accounting ICWA The book will also be very useful to practising finance managers as well as to purchase materials managers

Managerial Finance in a Canadian Setting Peter Lusztig,Bernhard Schwab,2014-05-20 Managerial Finance in a Canadian Setting Fourth Edition relates the theories to the practice of managerial finance The contents of the book are organized into eight parts that tackle the various concerns in the practice of managerial finance The text first covers the institutional environment within which financial management takes

place which includes a brief introduction to areas of business law and taxation Part II covers the determination of economic value while Part III presents various long term sources of funds available to a firm The next part discusses the overall financing mix that a firm should employ in funding its operation Part V covers short and intermediate term financing and Part VI tackles financial analysis planning and control The seventh part deals with working capital management while the eighth part talks about external expansion The book will be of great use to financing managers Students and professionals of finance related fields such as accounting and banking will also benefit from this book A Handbook of Case Studies in Finance

Tarika Singh,2017-06-20 This book links the theory of finance to the decisions related to various aspects of the financial management of an organisation In order to provide the reader with a better understanding of the concept of finance a theoretical guide to related terminology is included here The case studies brought together require students to look deep into the concepts of finance in order to solve the problems and issues they present The case studies here focus on important concepts of finance which help students to relate the concept with decision making processes EBOOK: Corporate Finance Foundations - Global edition

Stanley Block,Geoffrey Hirt,Bartley Danielsen,2014-03-16 This Global Edition has been developed specifically to meet the needs of international finance students It continues to offer substantial coverage of the recession and liquidity crisis that engulfed the global economies in the last few years and pays special attention to the banking sector and the critical need for funding that most businesses face The emphasis on analytical approaches to international financial problems is intended to make the content more relevant and improve learning outcomes for the international student Corporate Finance Foundations thorough treatment of concepts and application combines with a complete digital solution to help your students achieve higher outcomes in the course Lasting Solutions to High Risk Programs

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