

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.

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Patrick Vollmar



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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 *Farmer First Revisited* Ian Scoones, John Thompson, 2009 Agriculture is an urgent global priority and farmers find themselves in the front line of some of the world s most pressing issues climate change globalization and food security Twenty years ago the Farmer First workshop held at the Institute of Development Studies University of Sussex UK launched a movement to encourage farmer participation in agricultural research and development R D responding to farmers needs in complex diverse risk prone environments and promoting sustainable livelihoods and agriculture Since that time methodological institutional and policy experiments have unfolded around the world Farmer First Revisited returns to the debates about farmer participation in agricultural R D and looks to the future The book presents a range of experiences that highlight the importance of going beyond a focus on the farm to a wider innovation system including market interactions as well as the wider institutional and policy environment If however farmers are really to be put first a politics of demand is required in order to shape the direction of these innovative systems

Innovation, Finance, and Space Alain Thierstein, Eike W. Schamp, 2003 **The Green Sheet**, 2003 **Forest Institutions in Transition**, 2005 **Encyclopedia of Communities of Practice in Information and Knowledge Management** Elayne Coakes, 2006 This encyclopedia will give readers insight on how other organizations have tackled the necessary means of sharing knowledge across communities and functions Provided by publisher *The Public Manager*, 2007 **College Accounting** John Ellis Price, 2003 *Healthcare Financial Management*, 2009 Some issues accompanied by supplements

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