



CA INTER FM MAY 24 SOLUTION

Question 1 (a)

Theme Ltd. provides you the following information:

12.5% Debt	₹45,00,000
Debt to Equity ratio	1.5 : 1
Return on Shareholder's fund	54%
Operating Ratio	85%
Ratio of operating expenses to Cost of Goods sold	2 : 6
Tax rate	25%
Fixed Assets	₹39,00,000
Current Ratio	1.8 : 1

You are required to calculate:

(1) Interest Coverage Ratio (2) Gross Profit Ratio (3) Current Assets

(5 Marks)

Answer

(1) Interest Coverage Ratio =	$\frac{\text{EBIT}}{\text{Interest}}$	=	$\frac{27,22,500}{5,62,500}$	=	4.84
(2) Gross Profit Ratio =	$\frac{\text{Gross Profit}}{\text{Sales}} \times 100$	=	$\frac{65,79,375}{1,81,50,000} \times 100$	=	36.5%
(3) Current Assets =	1.8 CL	=	$1.8 \times ₹45,000,000$	=	₹81,00,000

Working notes:

(a) $\frac{\text{Debt}}{\text{Equity}}$	=	1.5 : 1	or	Equity =	$\frac{\text{Debt}}{1.5}$	=	₹45,00,000 ÷ 1.5
Equity	=	₹30,00,000					
(b) Return on Shareholder's fund	=	54%					
EAT	=	54% of ₹30,00,000	=	₹16,20,000			
(c) EBT	=	EAT + (1 - t)	=	₹16,20,000 + (1 - .25)	=	₹21,60,000	
(d) EBIT	=	EBT + Interest	=	₹21,60,000 + 12.5% of ₹45,00,000			
	=	₹27,22,500					
(e) Operating Ratio	=	85%	or	Operating Profit	=	15% of sales	
Sales	=	EBIT ÷ 15%	=	₹27,22,500 ÷ 15%	=	₹1,81,50,000	
(f) Operating Cost	=	Operating Exps + COGS					
	=	85% of ₹1,81,50,000	=	₹1,54,27,500			
COGS	=	₹1,54,27,500 × 6/8	=	₹1,15,70,625			
Gross Profit	=	₹1,81,50,000 - ₹1,15,70,625	=	₹65,79,375			

Intermediate Financial Management Answer For Mini Case

Clifford Lane



Intermediate Financial Management Answer For Mini Case:

Intermediate Financial Management Eugene F. Brigham, Phillip R. Daves, 2001-10 Comprehensive text with enough background material to reinforce earlier courses in corporate finance and enough advanced material to stimulate the most advanced student The predominant strengths of clarity current coverage and friendliness to students and instructors continues in this new edition Some of the areas where coverage has been expanded include corporate valuation value based management cash flow and newly updated material on real options The instructor's resources enable outstanding classroom presentations and learning Ebook: Principles of Corporate Finance BREALEY, 2010-07-16 Ebook Principles of Corporate Finance **Practical Financial Management** William Lasher, 2005 A text that offers clear concise and practical real world treatment of key financial management topics with the assumption readers have little knowledge of financial concepts Advanced math is eliminated from the theory sections and everyday math is geared towards making the material useful yet understandable supported by numerous worked out examples and graphical and intuitive presentations of math where appropriate Written by a former CFO the book offers practical real world discussion of key topics including cross functional coverage of the agendas and biases decision makers across the firm may bring to a financial proposal **Global Marketing Management** Kiefer Lee, Steve Carter, 2005 Providing coverage of the issues which define marketing in the world today this title covers long standing topics integrates and draws on new and existing theoretical insights from other management disciplines including services marketing knowledge management relationship marketing e commerce and e business and corporate social responsibility Cost and Management , 1980 Issues for Jan 1961 June 1968 include the Society of Industrial and Cost Accountants of Canada's S I C A news July Aug 1968 the Society's SIA news Sept 1968 Feb 1969 include the Society of Industrial Accountants of Canada's SIA news Mar Apr 1969 Mar Apr 1975 the Society's RIA news May June 1975 Mar Apr 1977 the Society's Nouvelles RIA and May June 1977 July Aug 1985 include the Society of Management Accountants of Canada's Nouvelles RIA the latter three being published in alternate months in the RIA digest *Canadian Managerial Finance* Paul J. Halpern, John Fred Weston, Eugene F. Brigham, 1989 **Principles of Corporate Finance** Richard A. Brealey, Stewart Myers, Franklin Allen, 2011 This new international edition provides increased coverage of the procedures for estimating the cost of capital expanded coverage of risk management techniques and the use and misuse of derivatives and additional coverage of agency problems Liberalising the Accounting Curriculum in University Education Alan Sangster, Richard M.S. Wilson, 2014-10-29 This book presents the views of accounting educators accounting education policy makers and accounting practitioners from across the world on the challenging topic of liberalising the accounting curriculum within university education Accounting is a relatively new subject within universities and has been absorbed into a high level of education without any real attempt to do so within the traditional ethos of a liberal arts education In this book the logic of teaching using the liberal arts is described and contrasted with the practical vocational training approach of

teaching which has formed the foundation of accountancy courses for many years A proposal to change this established practice by integrating the liberal arts into the university accounting curriculum is followed by a series of short chapters which address the relevance validity and worthiness of the proposed approach Comments and counter arguments are then discussed before further chapters illustrate how the proposed change may be achieved in a variety of different contexts ranging from that of the global financial crisis which began in 2008 to the inclusion of ethics and sustainability within the accounting curriculum This book will aid those teaching accounting in universities to improve the design of their accounting degree programmes by moving away from an excessive emphasis on technical skills towards a broader consideration of a liberal contextualisation of the accounting curriculum This book was originally published as a special issue of Accounting Education an international journal

A Practical Approach to Civil Procedure Stuart Sime,2024 This volume provides a commentary on all the major areas of civil procedure It includes the rules of practice as applied by the courts enabling anyone practising to obtain a thorough grasp of the principles relevant to the course of litigation

Financial & Audit Solutions ,1999 **Mini-micro Systems** ,1979 **CA Magazine** ,1982 Intermediate Accounting Spiceland,James Sepe,Mark W. Nelson,Lawrence A. Tomassini,2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems

The Commercial & Financial Chronicle ... ,1920 The Commercial and Financial Chronicle ,1920 **The American Economic Review** ,1980 Includes annual List of doctoral dissertations in political economy in progress in American universities and colleges and the Hand book of the American Economic Association

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The Top Books of the Year Intermediate Financial Management Answer For Mini Case The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have captivated audiences this year.

Intermediate Financial Management Answer For Mini Case : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph.

Intermediate Financial Management Answer For Mini Case : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery.

Intermediate Financial Management Answer For Mini Case : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered.

The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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