

**Accounting: Chapter 12: Financial Statements & Financial Ratio**

**Q12-2** The following information pertains to an entity's financial statements for the year ended 31/12/2020. The entity's total assets are \$1,000,000. The entity's total liabilities are \$400,000. The entity's total equity is \$600,000. The entity's total revenue is \$1,200,000. The entity's total expenses are \$800,000. The entity's net income is \$400,000.

- (a) Calculate the total assets, total liabilities and total equity for the year ended 31/12/2020.
- (b) Calculate the entity's net income for the year ended 31/12/2020 and determine the entity's net profit margin.
- (c) Calculate the entity's return on assets for the year ended 31/12/2020 and determine the entity's return on equity for the year ended 31/12/2020.

**Q12-3** The following information pertains to an entity's financial statements for the year ended 31/12/2020. The entity's total assets are \$1,000,000. The entity's total liabilities are \$400,000. The entity's total equity is \$600,000. The entity's total revenue is \$1,200,000. The entity's total expenses are \$800,000. The entity's net income is \$400,000.

	2019	2020	2021	2022	2023
Total Assets	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Liabilities	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Total Equity	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000

The following information pertains to an entity's financial statements for the year ended 31/12/2020. The entity's total assets are \$1,000,000. The entity's total liabilities are \$400,000. The entity's total equity is \$600,000. The entity's total revenue is \$1,200,000. The entity's total expenses are \$800,000. The entity's net income is \$400,000.

**Requirements**

Calculate the entity's return on assets for the year ended 31/12/2020 and determine the entity's return on equity for the year ended 31/12/2020.

# Working Capital Management Problems And Solutions Pdf

**Yi-Tong Ma**



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