

السؤال الاول (30⁰)

F -8 T -7 T -6 F -5 T -4 T -3 F -2 T -1
-15 F -14 T- 13 T -12 T -11 F -10 T -9

السؤال الثاني- المسألة الاولى (35⁰)

Trend analyses

(Comparative year / Base year) × 100

Items	2019	2020	2022
Sales revenues	%100	% 136.4	% 118.18
Cost of goods sold	%100	% 137.50	% 125.00
Gross profit	%100	% 133.33	% 100.00
Operating Expenses	% 100	% 250.00	% 200.00
Sale and general expenses	% 100	% 120.00	% 100.00
Operating income	% 100	% 66.7	% 50.00

Comments:

Notice that for the year 2021,

Sales revenues, Cost of goods sold, Gross profit, increases range between 133.33% and 137.50%, whereas net operating profit decreases to 66.7% comparing to the base year 2019, that's because the increase in operating expenses and sales and general expenses:

هناك اسلوب آخر للحل، لكنه اقل استخداماً ومدلولاً، اتبعه بعض الطلاب: وتم اعتماده من قبلي في العملية التصحيحية وهو على الشكل التالي:

Items	$100 \times \frac{\text{base year}}{\text{comparativ year}}$		
	2019	2020	2022
Sales revenue	%100	0.73	0.84
Cost of goods sold	%100	0.772	0.80
Gross profits	%100	0.75	0.100
Operating expenses	% 100	0.4	0.50
Sales and general expense	% 100	0.83	0.100
Operating income	% 100	1.50	2.00

ratio analyses **السؤال الثاني - المسألة الثانية (350)**

$$1- \text{ Current ratio} = \frac{\text{current assets}}{\text{current liabilities}} = \frac{13.800.000}{6.000.000} = 2.3$$

As we notice that the company's current ratio is 2.3. and the normal current ratio should be 2 to 1 we could anticipate that the company's capabilities to pay its du debit is very good,

$$2- \text{ Acid test ratio} = \frac{\text{current assets} - \text{inventories}}{\text{current liabilities}}$$
$$= \frac{13.800.000 - 3.500.000}{6000.000} = 1.71$$

The normal percentage ratio to Acid test ratio should be 1-1

As our calculation shows the ratio is 1.71 to 1; its ., 71% over the norm that's mean the company's capability to pay its debt is very good

$$3- \text{ Cash ratio} = \frac{\text{cash} + \text{marketale security}}{\text{current liabilities}}$$
$$\frac{5.700.000 + 2.300.000}{6000.000} = 1.33$$

This ratio measure the company's cash capabilities for paying its current debt

As long as the company's cash and semi cash around 1.33 that's mean the company's ability to pay its due debt is good

$$4- \text{ Working capital} = \text{Current assets} - \text{Current liabilities}$$

$$13.800.000 - 6.000.000 = 7.800.000$$

It seems that the entity has the abilities to pay it short and long term debit

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