

APPENDICES TO BE COMPLETED AND SUBMITTED

APPENDIX 1: for question 3i (to be submitted).

Table of Allocation of New Cash Shares (To be handed-in with your answer sheet)

Shareholder	Old shares	New share demanded	Irreducible PSR	Reducible PSR			New Shares	Total Shares
				1 st	2 nd	Total		
Bomia								
Tongkoua								
Dotan								
Likound								
Enongene								
Mipuri								
Arrey								
Total								

Appendix 5: calculation of ratios for question 6 iv

RATIOS	FORMULA	CALCULATION	VALUE
Financial equilibrium ratio	$= \frac{\text{Durable resources}}{\text{Capital assets}}$		
Financial Independence ratio	$= \frac{\text{Equity Capital}}{\text{Total Liabilities}}$		
Equity Financing ratio	$= \frac{\text{Equity Capital}}{\text{Capital Assets}}$		
Asset Liquidity ratio	$= \frac{\text{Current Assets}}{\text{Total Assets}}$		
General liquidity ratio	$= \frac{\text{Current Assets}}{\text{Current liabilities}}$		

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Appendix 3 for question 5

Name of the Business..... Financial Year Ended on 31/12/.....

Identification No..... Duration (in months).....

INCOME STATEMENT FOR PERIOD ENDED DECEMBER 31 20__

Ref.	HEADINGS	Note	20__ Period	20__ Period
			NET	NET

TA	Sales of goods	A	+	21		
RA	Purchases of goods		-	22		
RB	Variation of stocks of goods		+/-	6		
XA	GROSS PROFIT (Sum TA to RB)					
TB	Sales of manufactured products	B	+	21		
TC	Works, services sold	C	+	21		
TD	Accessory revenues	D	+	21		
XB	TURNOVER (A + B + C + D)					
TE	Stored production (or issued)		+/-	6		
TF	Self-constructed assets		+	21		
TG	Operating subvention		+	21		
TH	Other revenues		+	21		
TI	Transfer of operating expenses		+	12		
RC	Purchases of raw materials and related stores		-	22		
RD	Variation of stocks of raw materials and related stores		+/-	6		
RE	Other purchases		-	22		
RF	Variation of stocks of other supplies		+/-	6		
RG	Transport		-	23		
RH	External services		-	24		
RI	Taxes and rates		-	25		
RJ	Other expenses		-	26		
XC	VALUED ADDED (XB+RA+RB) + (Sum TE to RJ)					
RK	Personnel expenses		-	27		
XD	GROSS OPERATING SURPLUS (XC+RK)			28		
TJ	Depreciations, impairments and provisions written back		+	28		
RL	Depreciations, impairment losses and provision expenses		-	3C&28		
XE	OPERATING PROFIT AND LOSS (XD+TJ+RL)					
TK	Financial and related revenues		+	29		
TL	Financial depreciations and provisions written back		+	28		
TM	Transfer of financial expenses		+	12		
RM	Financial and related expenses		-	29		
RN	Financial Depreciations, impairments and provisions expenses		-	3C&28		
XF	FINANCIAL PROFIT AND LOSS (Sum TK to RN)					
XG	ORDINARY ACTIVITY RESULT (XE+XF)					
TN	Revenues from disposals of fixed assets		+	3D		
TO	Other E.O.A Revenues		+	30		
RO	Accounting values of disposals of fixed assets		-	3D		
RP	Other E.O.A expenses		-	30		
XH	EXTRAORDINARY ACTIVITY RESULT (Sum TN to RP)					
RQ	Employees profit sharing scheme		-	3D		
RS	Income tax		-			
XI	NET INCOME (XG+XH+RQ+RS)					