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RECEIVABLE TURNOVER RATIO CALCULATOR

Net Credit Sales:

Beginning Net Receivables:

Ending Net Receivables:

No. of Days in a Period:

Calculate Receivable Turnover Ratio

Receivable Turnover Ratio:

Average Collection Period:

Sample Products Co. Income Statement For the Five Months Ended May 31, 2015

Sales	\$100,000	
Cost of goods sold	75,000	
Gross profit	<u>25,000</u>	
 Operating expenses		
Selling expenses		
Advertising expense	2,000	
Commissions expense	<u>5,000</u>	7,000
Administrative expenses		
Office supplies expense	3,500	
Office equipment expense	<u>2,500</u>	<u>6,000</u>
Total operating expenses	<u>13,000</u>	
 Operating income	 <u>12,000</u>	
 Non-Operating or other		
Interest revenues	5,000	
Gain on sale of investments	3,000	
Interest expense	(500)	
Loss from lawsuit	<u>(1,500)</u>	
Total non-operating	<u>6,000</u>	
 Net Income	 <u><u>\$ 18,000</u></u>	

	\$	\$
Sales		52,500
Less Cost of sales: (marginal production costs only)		
Opening inventory	—	
Variable cost of production (2,000 × \$15)	30,000	
less Closing inventory (500 × \$15)	<u>7,500</u>	
	(22,500)	
	<u>30,000</u>	
Less other variable costs (15% × \$52,500)		<u>(7,875)</u>
Contribution		22,125
Less Fixed costs (actually incurred) \$(15,000 + 10,000)		<u>(25,000)</u>
Profit / loss		<u>(2,875)</u>

Value of closing inventory at the end of March (using marginal costing) = 7,500

Income Tax Return for Single and Joint Filers With No Dependents		2015
Name	John Doe	SSN
Address	123 Main St, Anytown, CA 90210	
Employer	ABC Corp	
Wages	50000	
Dividends	1000	
Interest	500	
Charitable	100	
State	CA	
Married	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Dependents	None	
Retirement	None	
Capital Gains	None	
Other Income	None	
Exemptions	None	
Standard Deduction	6000	
Adjusted Gross Income	44400	
Income Tax	1000	
State Tax	500	
Local Tax	0	
Foreign Tax	0	
Charitable	100	
Other	0	
Total	1500	
Refund	1500	
Payment	0	
Balance Due	0	

Advanced Options

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Budgeted profit and loss statement. Budgeted profit statement.

Twelve months terminated the à €

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