	В	gross margin							
	С	profit margin							
	D	trade receivable	s turr	nover					
1	Ac	company produce	s the	following in	iformati	on.			
				profit from	operat	ions	98	3000	)
				profit for th	ne year		91	000	)
				equity at the	ne end	of the year	500	000	)
				long-term	bank lo	an	150	000	)
	Wh	nat is the return or	n capi	ital employe	ed?				
	Α	14%	<b>B</b> 1	15.08%	С	18.2%		D	19.6%
	A business provided the following information.								
2	ΑD	ousiness provided	the fo	ollowing int	ormatic	л.			
2	ΑD	ousiness provided		ollowing inf dgeted ove		лі. —	\$2	0 00	0
2	AD	usiness provided	bud		rheads			000	
2	ΑD	usiness provided	bud	dgeted ove	rheads ct labou			000	
2		ob used materials	bud bud	dgeted ove dgeted dire ect labour r	rheads ct labou	ur hours	2 \$20 p	000 oer l	
2	A jo	ob used materials	bud dire	dgeted ove dgeted dire ect labour r	rheads ct labou ate	ur hours	2 \$20 p	000 oer l	
2	A jo	ob used materials erheads are char	bud dire s costi	dgeted ove dgeted dire ect labour r ing \$45 and n the basis	rheads ct labou ate d 6 hour	ur hours rs of direct ct labour ho	2 \$20 p	000 oer l	
2	A jo	ob used materials erheads are char nat was the cost o	bud dire s costi ged o	dgeted ove dgeted dire ect labour r ing \$45 and n the basis job before a	rheads ct labou ate d 6 hour	ur hours  rs of direct ct labour ho any profit?	2 \$20 p labour. ours us	000 oer l	nour
2	A jo	ob used materials erheads are char nat was the cost o	bud dire s costi ged o	dgeted ove dgeted dire ect labour r ing \$45 and n the basis	rheads ct labou ate d 6 hour of direct	ur hours rs of direct ct labour ho	2 \$20 p labour. ours us	ooo oer h	
	A jo Ove Wh	ob used materials erheads are char nat was the cost o	bud dire s costi ged o of the j	dgeted over dgeted direct labour raing \$45 and ing \$45 and in the basis job before a	rheads ct labou ate d 6 hour of direct adding a	ur hours rs of direct ct labour ho any profit? \$180	2 \$20 p labour. ours us	000 per l ed.	nour \$225
	A jo Ove Wh <b>A</b>	ob used materials erheads are char nat was the cost o \$165 nat is a reason for	bud dire s costi ged o of the j	dgeted ove dgeted dire ect labour r ing \$45 and in the basis job before a 6175	rheads ct labou ate d 6 hour of direct adding a	ur hours rs of direct ct labour ho any profit? \$180	2 \$20 p labour. ours us	000 per l ed.	nour \$225
	A jo Ove Wh	ob used materials erheads are char nat was the cost o \$165 nat is a reason for to control overh	bud directions costing ged of the judge B \$ 100 miles and expenses to the properties of the properties	dgeted ove dgeted dire ect labour r ing \$45 and in the basis job before a 6175 head absor	rheads ct labou ate d 6 hour of direct adding a	ur hours  rs of direct ct labour ho any profit? \$180	2 \$20 p labour. ours us	000 per l ed.	nour \$225
3	A jo Ove Wh A	ob used materials erheads are char nat was the cost o \$165 nat is a reason for	bud directions costing ged of the judge B \$\frac{1}{2}  costing ged of the judge between the covernment of the judge between the jud	dgeted over dgeted direct labour reing \$45 and in the basis job before a \$175 head absorption ealisable versalisable versa	rheads ct labou ate d 6 hour of direct adding a c	ur hours  rs of direct ct labour ho any profit? \$180  a manufact inventory	2 \$20 p labour. ours us	000 per l ed.	nour \$225

20 Which ratio indicates how efficiently a company controls its overheads?