

d) Odnos buha i glavnice = ?

$$\frac{\text{Odnos buha i gl.} = \text{buha} / \text{glavnica}}{1000000 / 1000000} = 1:1$$

e) ukup. mag. kontrola = ?

$$\text{ukup. mag. kontrola} = \text{prodaja} - \text{vne. prodaja} = 2200000 - 1920000 = 280000$$

Primer 10.

$$\text{BPH} \downarrow 15\% \\ \text{KOUK IH} \downarrow 15\%$$

$$\text{ROA} \downarrow = ?$$

$$\boxed{\text{ROA} = \text{BPH} \cdot \text{KOUK IH}}$$

$$\text{ROA} = 1,15 \text{ BPH} \cdot 1,15 \text{ KOUK IH}$$

$$\text{ROA} = 1,3225 \text{ ROA}$$

$$\text{ROA} \uparrow 32,25\%$$

Primer 11.

$$\text{Prod. vne. mag.} = \frac{\text{prodaja}}{\text{potraz.}} = \frac{360}{360}$$

$$= 0,20 \cdot \frac{\text{prodaja}}{\text{prodaja}} = \frac{360}{360}$$

$$= 0,2 \cdot 360 = 72 \text{ doha}$$

