

Increase Inventory Availability

Sales or Turnover	100
Cost of Sales	50
Distribution Costs	2
Interest Paid	(2)
Staff Costs	12
Number of Employees	2
Tax Paid	20
Raw Inventory	1
WIP Inventory	2
Finished Inventory	18
Debtors	19
Profit & Loss Account	30
Overdraft and Short Term	(15)
Trade Creditors	5
Tax and Dividends	20

To increase Return on Capital Employed %

Increase Sales or Turnover
Decrease Cost of Sales
Decrease Distribution Costs
Decrease Administration Costs
Decrease Interest Paid
Decrease Other Costs
Decrease Land and Buildings
Decrease Plant and Machinery (NBV)
Decrease Investments
Decrease Other Fixed Assets
Decrease Raw Inventory
Decrease WIP Inventory
Decrease Finished Inventory
Decrease Debtors
Decrease Cash and Deposits
Decrease Other Assets
Increase Overdraft and Short Term Loans
Increase Trade Creditors
Increase Tax and Dividends
Increase Other Liabilities