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Pharmaceutical
Management and
Planning

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SEMINAR n^o 4: FINANCES

OBJECTIVES:

To sort balance sheet and P/L account information and calculate various ratios for the financial management of the pharma office.

1. Prepare the balance sheet and P/L account of a pharma office based on following information:

- Value of the property of the pharma office: 1,000,000 €
- Commercial brand of the pharma office: 9,500 €
- Purchases of products: 3,250,000 €
- Sales of products: 5,000,000
- Furniture: 125,000 €
- Salaries and wages: 835,000 €
- Publicity: 100,000 €
- Financial expenses: 250,000 €
- Equity: 1,000,000 €
- Goods in warehouse: 250,000 €
- Money in bank: 300,000 €
- Financial revenues: 5,000 €
- Money in company safe: 10,500 €
- Debt to BBVA on account of mortgage: 500,000 €
- Debt to Tax Ministry on account of VAT: 50,000 €
- Debt to Banco Santander on account of a credit account: 125,000 €
- Reserve (previous years' profits not distributed): 50,000 €
- Money owed by customers: 450,000 €
- Money owed to suppliers: 420,000 €
- Company tax rate 30%

2. Calculate:

Return on assets (ROA)
Return on equity (ROE)
Liquidity ratio
Solvency ratio
Gross margin
EBIT
Earnings before taxes
Net result