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KB1 - Suggested Solutions ... 1.1.1 Demonstrate knowledge of the conceptual framework of Sri Lanka Accounting Standards, with emphasis on: ... Even though Win Lanka has the higher net profit margin of 2.72%, its operating profit margin is lower than that of Sun Lanka. However, since the debt ratio of Win Lanka is 25%

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KB2-Suggested solutions June 2019 Page 8 of 19 Alternative Answer 2 (based on the total cost approach) Option (a) Units to be purchased 16,000 At Rs. 1,600 Rs. 25,600,000 Since fixed costs are also incremental/avoidable (like other direct costs), they cannot be a saving. ...

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KC2 - Suggested Solutions December 2019 Page 4 of 16 Proposed method Current method EOQ Order quantity 75,000 100,000 80,623 Number of orders 8.67 6.5 8.06

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