**1.1 (10%)**

Explain which internal and external factors have had an impact on Søstrene Grenes Holding ApS’s financial development.

**1.2 (15%)**

Analyse how the internal and external factors have influenced the development in the index figures for earnings and asset use efficiency (capital adjustment) from 2015/16 to 2017/18.

The key figures can be found in Appendix 1 of the Excel file.

**1.3 (10%)**

Assess how the development in the index figures has affected the profit margin ratio and the asset turnover ratio from 2015/16 to 2017/18.

The key figures can be found in Appendix 1 of the Excel file.

**1.4 (5%)**

Explain why the return on equity rises from 24.7% in 2016/17 to 41.3% in 2017/18.

The key figures can be found in Appendix 1 of the Excel file.

**1.5 (5%)**

Explain how Søstrene Grenes Holding ApS’s overall liquidity has developed in 2017/18, and which key factors have driven this development.

The cash flow statement can be found in Appendix 2 of the Excel file.

**1.6 (5%)**

Assess which competitive strategy Søstrene Grene uses.

**2.1 (5%)**

Explain why Bolighuset ApS needs to prepare an annual report.

**2.2 (5%)**

Prepare an income statement classified by type of expenditure for 2018 for Bolighuset ApS. It is not necessary to prepare notes.

The trial balance can be found in Appendix 3.

You will find a sheet which can be used for the income statement in Appendix 4.

**2.3 (5%)**

Discuss how Bolighuset ApS’s financial situation will be affected if Helle Juul decides to move the business to new and larger premises.

**3.1 (5%)**

Calculate the variable unit costs for one tray table.

The necessary information can be found in Appendix 5.

**3.2 (5%)**

Explain how the prepared calculation can be used by House-Engros A/S.

**3.3 (5%)**

Calculate the expected contribution margin and the expected contribution ratio for one tray table.

**3.4 (5%)**

Explain how the contribution ratio is affected if the selling price for a tray table is lower than the budgeted DKK 499.

**4.1 (10%)**

Prepare a quarterly budgeted income statement for 2019/20 for Stine Justesen’s home accessories and lifestyle shop.

The necessary information can be found in Appendix 6.

Appendix 6 also includes a sheet for the budgeted income statement.

**4.2 (5%)**

Discuss whether the budgeted earnings for 2019/20 are satisfactory.