

**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