

MAS311 Financial Management

Exercises

Financial Statement Analysis

2/26

1. **Debt ratio.** Last year, Apex-Pal International Ltd. had earnings per share of \$3.60 and dividends per share of \$2.20. Total retained earnings increased by \$14M during the year, while book value per share at year-end was \$36. Apex-Pal has no preferred stock, and no new common stock was issued during the year. If its year-end total debt was \$126M, what was the company's year-end debt/asset ratio?

Retained Earnings increase	14,000,000
Divide Difference of earnings and dividend (3.60 – 2.20 = 1.40)	1.40
# of shares in common stock	10,000,000
Multiply by the book value per share	36
Total equity	360,000,000
Add Total year-end debt	<u>126,000,000</u>
Total Assets	486,000,000

$$\text{Debt-asset ratio} = \text{Total liabilities/Total Assets} = 126\text{M}/486\text{M} = 0.26$$

2. **Days sales outstanding.** Marawa Co. has a DSO of 35- days, and its annual sales are \$6,800,000. What is its accounts receivable balance? Assume it uses a 365-day year.

$$\begin{aligned} \text{DSO} &= \text{Accounts Receivable/ Sales} \times 365 \\ 35 &= \text{Accounts Receivable}/6,800,000 \times 365 \\ 35 &= \text{Accounts Receivable} /18,630.14 \end{aligned}$$

$$\begin{aligned} \text{Accounts Receivable} &= 18,630.14 \times 35 \\ \text{Accounts Receivable} &= 652,054.79 \end{aligned}$$

3. **Debt ratio.** RMIH has an equity multiplier of 2.2, and its assets are financed with some combination of long-term debt and common equity. What is its debt ratio?

$$\begin{aligned} \text{Equity multiplier} &= \text{Total Assets/Total Equity} \\ 2.2 &= 2.2 / 1 \end{aligned}$$

$$\begin{aligned} \text{Debt ratio} &= \text{Total Liabilities/Total Assets} \\ &= (2.2 - 1) / 2.2 \\ &= 1.2/2.2 \\ &= .55 \end{aligned}$$

Financial Management Exercises And Solutions

G Orfield



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Financial Management Exercises And Solutions Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Financial Management Exercises And Solutions**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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Table of Contents Financial Management Exercises And Solutions

1. Understanding the eBook Financial Management Exercises And Solutions
 - The Rise of Digital Reading Financial Management Exercises And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Management Exercises And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Financial Management Exercises And Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Management Exercises And Solutions
 - Personalized Recommendations
 - Financial Management Exercises And Solutions User Reviews and Ratings

- Financial Management Exercises And Solutions and Bestseller Lists
- 5. Accessing Financial Management Exercises And Solutions Free and Paid eBooks
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 - Highlighting and Note-Taking Financial Management Exercises And Solutions
 - Interactive Elements Financial Management Exercises And Solutions
- 8. Staying Engaged with Financial Management Exercises And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Management Exercises And Solutions
- 9. Balancing eBooks and Physical Books Financial Management Exercises And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Management Exercises And Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Management Exercises And Solutions
 - Setting Reading Goals Financial Management Exercises And Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Management Exercises And Solutions
 - Fact-Checking eBook Content of Financial Management Exercises And Solutions
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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