

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.** Maruwa 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 Exercise And Solution

James C. Van Horne



Financial Management Exercise And Solution:

Financial Management Exercises & Solutions I M Pandey, 2004-01-01 **Strategic Financial Management: Exercises** R. A. Hill, 2009 **Managing the Devolved Budget** Jennifer Bean, Lascelles Hussey, 2011-09-01

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INTERNATIONAL FINANCIAL MANAGEMENT SHARAN, VYUPTAKESH, SINGH, AMIT KUMAR, SHRIVASTAVA, ROHIT KUMAR, 2025-04-21

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Money Management Turn Bad Credit Into Good Credit Robert Anderson, 2020-02-09 It seems that everywhere you turn someone wants to know your credit score It doesn't matter if this is you or someone from your bank Many landlords will even run a potential renter's credit as this will usually give them insight as to whether the person will pay their rent The landlords will also have guidelines to use in order to tell you if you are approved or not approved based on your credit score While some may allow you to have a cosigner if you are not approved they will also want to run your co-signer's credit report This is often frustrating to many people especially when you are trying to repair your credit It can make you feel that you are never given a break or that your identity is now your bad credit It doesn't have to be this way In fact the more you learn about the details of what bad credit is and how there are federal

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Financial Management in the Department for Children, Schools and Families Great Britain. National Audit Office,2009 The Department for Children Schools and Families has made progress in improving its financial management with strong commitment at senior management and board level The Department s ability to reach a high standard of financial management depends partly on successful working with local authorities other partner organisations and the schools themselves It does however face specific challenges including the need for better strategic management of its large capital programme and to encourage better financial management in schools The Department has built up a large capital underspend which increased from 1.9 billion at 31 March 2008 to around 2.4 billion at the end of March 2009 Its capital expenditure programme will need to be carefully managed given the history of underspending and the challenge of bringing forward 924 million of expenditure from 2010/11 to 2009/10 as part of the Government s fiscal stimulus At March 2008 schools in England had a net cumulative surplus of 1.9 billion Only 1 in 5 local authorities reduced their total net school surplus in 2007/08 Local authorities are accountable for school spending and the Department should encourage them to redistribute excessive uncommitted surpluses in line with local needs The Department was in 2007 one of three departments which had not implemented in year accruals accounting systems which would help to improve the accuracy of financial forecasting and reporting The planned introduction of a shared services arrangement for finance with procurement and personnel support should also help improve financial management and lead to efficiencies

Building Bridges: Supportive Psychotherapy for Positive Change with Case Studies. Dr.Beulah Emmanuel,2024-09-30 BUILDING BRIDGES SUPPORTIVE PSYCHOTHERAPY FOR POSITIVE CHANGE WITH CASE STUDIES is a vital resource that demystifies supportive psychotherapy making it accessible and actionable for practitioners and students alike This book serves as both an educational resource for mental health professionals and a practical manual for anyone interested in understanding the therapeutic techniques designed to help individuals handle their emotional and psychological challenges Dr Beulah Emmanuel s clear and compassionate writing style combined with real world examples empowers readers to implement effective supportive strategies in their therapeutic practice ultimately enhancing the well being of their clients Adaptations of supportive techniques to suit diverse cultural and individual needs

Financial Management Series
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and Problems of Financial Management Jae K. Shim, Joel G. Siegel, 1998 Explaining basic and advanced concepts of managerial finance this edition includes new information on multinational business finance Advice on how to apply finance theory in practical terms is included as are concepts and principles to help readers improve analytical decision making abilities

The Practice of Management Science Martin Kenneth Starr, Irving Stein, 1976 *Principles of Accounting* Belverd E. Needles, Henry R. Anderson, James C. Caldwell, 1993 Chosen by the United Nations for use in universities across the former Soviet Union this 5th edition reflects new trends in accounting education by placing increased emphasis on accounting decision making communication and analytical skills ethics and international accounting Revised coverage of managerial accounting incorporates feedback from users and non users

Financial Management Francis J. Corrigan, Howard A. Ward, 1963 *Financial Management With Problems And Solutions* Kishore R M, 2001 Practical Financial Management William Lasher, 2005 A text that offers clear concise and practical real world treatment of key financial management topics with the assumption readers have little knowledge of financial concepts Advanced math is eliminated from the theory sections and everyday math is geared towards making the material useful yet understandable supported by numerous worked out examples and graphical and intuitive presentations of math where appropriate Written by a former CFO the book offers practical real world discussion of key topics including cross functional coverage of the agendas and biases decision makers across the firm may bring to a financial proposal

Financial Management in the Nigerian Public Sector Koleade Oshisami, Peter N. Dean, 1984 Case study of financial management in the public sector in Nigeria comments on the institutional framework Constitutional aspects and the role of the public sector in development planning and public finance examines the national budget public accounting auditing and problems faced by financial administrators studies financial aspects of public enterprises and investment appraisal in the government Bibliography graphs statistical tables

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1. Understanding the eBook Financial Management Exercise And Solution
 - The Rise of Digital Reading Financial Management Exercise And Solution
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Management Exercise And Solution
 - 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 Exercise And Solution
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Management Exercise And Solution
 - Personalized Recommendations
 - Financial Management Exercise And Solution User Reviews and Ratings
 - Financial Management Exercise And Solution and Bestseller Lists
5. Accessing Financial Management Exercise And Solution Free and Paid eBooks
 - Financial Management Exercise And Solution Public Domain eBooks
 - Financial Management Exercise And Solution eBook Subscription Services

- Financial Management Exercise And Solution Budget-Friendly Options
- 6. Navigating Financial Management Exercise And Solution eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Management Exercise And Solution Compatibility with Devices
 - Financial Management Exercise And Solution Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Management Exercise And Solution
 - Highlighting and Note-Taking Financial Management Exercise And Solution
 - Interactive Elements Financial Management Exercise And Solution
- 8. Staying Engaged with Financial Management Exercise And Solution
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Management Exercise And Solution
- 9. Balancing eBooks and Physical Books Financial Management Exercise And Solution
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Management Exercise And Solution
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Management Exercise And Solution
 - Setting Reading Goals Financial Management Exercise And Solution
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Management Exercise And Solution
 - Fact-Checking eBook Content of Financial Management Exercise And Solution
 - 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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