

# 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

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

2. **Days sales outstanding.** Marwa 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.

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

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

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?

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

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

# Financial Management Exercises And Solutions

**K Morrison**



## **Financial Management Exercises And Solutions:**

## Decoding **Financial Management Exercises And Solutions**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Financial Management Exercises And Solutions**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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