

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.** 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.

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

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

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

**United States. Congress. Senate.
Committee on Appropriations.
Subcommittee on the Department of
Homeland Security**

Financial Management Exercise And Solution:

Financial Management Sudhindra Bhat, 2008 Financial Management Principles and Practice second edition is fundamentally designed to serve as an introduction to the study of Financial Management for students Financial professionals teachers and managers The developments in the capital market and the new avenues available to tackle the traditional financial constraints have placed the present day finance manager in a situation to learn new skills and constantly update knowledge to take financial decision in a competitive environment develop a familiarity with the analytical techniques and understand the theories of modern finance Financial Management Principles and Practice is designed as a comprehensive and analytical treatise to fill the gaps | The book seeks to build and develop familiarity with the analytical techniques in financial decision making in the competitive world | This book covers the requirement for discussion to help Practitioners managers Financial professionals academicians and students reason out Financial Management issues for themselves and thus be better prepared when making real world investment decisions | The book is structured in such a way that it can be used in both semester as well as trimester patterns of various MBA M Com PGDM PGP PG Courses of all major universities CA CS CFA CWA CPA of Professional and autonomous institutions | It provides complete clarity in a simple style which will help the students in easy understanding | Discussion as well as mind stretching questions at the end of each chapter to stimulate financial decision making | Concepts are explained with a number of illustrations and diagrams for clear understanding of subject matter | The strong point of the book is its easy readability and clear explanation as well as extensive use of Case Study s and Project Works more than 27 cases which have been included in many chapters for Class discussion EDP and FDP **DISTINCTIVE FEATURES OF THIS EDITION** v Provides complete clarity in a simple style v 628 Solved Problemsv 259 Unsolved Problemsv Seven new chapters included v 399 Review questions theoretical questions v 212 Fill in the blanks with answersv 101 True or false questions with answers v 26 case study s for class discussion v Discussion as well as mind stretching questions at the end of each chapter to stimulate financial decision making

Managing the Devolved Budget Jennifer Bean, Lascelles Hussey, 2011-09-01 Managing and being responsible for public funds is one of the most important tasks of a public sector manager particularly in the current environment where budgets are constrained and in many cases reducing This is an area of skill and knowledge that cannot be taken for granted as many public sector managers will have had no formal training in this area It is an ideal practical text to assist managers become more effective and efficient in the way in which they undertake budget management The outcome being improved value for money services which benefit the whole community This book is one of a series of books entitled Essential Skills for the Public Sector Its target readership is any person in the public sector who manages a budget It covers the process of devolvement preparing budgets controlling and monitoring budgets understanding financial information and the link between management and financial responsibility

Financial Management Exercises & Solutions I M Pandey, 2004-01-01 **INTERNATIONAL**

FINANCIAL MANAGEMENT SHARAN, VYUPTAKESH, SINGH, AMIT KUMAR, SHRIVASTAVA, ROHIT KUMAR, 2025-04-21 The 7th Edition of International Financial Management is a definitive guide to mastering the complexities of global finance. It covers all critical aspects of international finance including foreign exchange markets, exchange rate mechanisms, risk management, foreign investments, taxation, and offers insights into how financial principles operate in the real world. The book is primarily intended as a textbook for postgraduate students of Business Management, MBA, Master of International Business, MIB, Master of Commerce, M.Com, and Master of Financial Control, MFC. Besides undergraduate students of Business Management, BBA students of Chartered Accountancy and finance professionals should find the book very valuable. What's New in the 7th Edition: This 7th Edition takes a leap forward to meet the demands of today's rapidly changing financial world. Here's why this edition is indispensable: Fully Updated Content: Every dataset, example, and reference has been updated to reflect the current financial year. New and Relevant Case Studies: Refreshed and newly added case studies provide a closer look at evolving financial practices from global crises to fintech disruptions. Enhanced Practical Learning: Brand new practical questions, new case studies, and real world datasets are fresh additions. Three Exciting New Chapters: Fintech and Digital Transformation, Global Financial Crisis, Sustainable Finance, and ESG Investing. Streamlined and Future-ready Content: Outdated and redundant material has been replaced with cutting edge insights and new dimensions. Focus on Emerging Trends: Expanded discussions on topics like digital finance, global trade shifts, evolving monetary policies, and sustainability metrics equipping readers to thrive in a dynamic global environment. TARGET AUDIENCE: MBA, MIB, Master of International Business, MFC, Master of Financial Control, M.Com, CA. ACCA Approved - P4 Advanced Financial Management (September 2017 to June 2018 exams) Becker Professional Education, 2017-04-15. ACCA Approved and valid for exams from 01 Sept 2017 up to 30 June 2018. Becker's P4 Advanced Financial Management Study Text has been approved and quality assured by the ACCA's examining team. Financial Management Richard M. Caro, 1986. Financial Management for Non-Financial Managers Clive Marsh, 2012-05-03. Financial Management for Non-Financial Managers is an accessible, practical, and easy to understand guide that will allow any manager to gain confidence in understanding financial matters, managing a budget, and dealing with bankers, accountants, and finance professionals. A source of invaluable expert advice on all the essential aspects of financial management within the context of running a business, it covers business structures, accounting, and financial statements, analysis and ratios, planning, budgeting, product and service costing, setting selling prices, investment appraisal, finance, and working capital, taxation, and international transactions. This book explains financial literacy in the context of management, showing how improved awareness of finances can lead to increased value creation and protection for your business. Aimed at the practicing business manager, Financial Management for Non-Financial Managers includes case studies, spreadsheets, and worked examples to accompany key skills and practices explained in the book. Online supporting resources for this book: online template spreadsheets for planning, budgeting, and variance analysis. **From Problem to Solution**

Mohan Kaul,1995 This book develops a framework for productive public service reforms based on successful innovations and practical strategies developed and implemented across the Commonwealth The first section highlights the pressures Commonwealth countries face The following sections draw out common strategic approaches and provide a framework of practical solutions The final section identifies critical challenges which must be addressed to sustain public service reform and underpin accountable administration for just and honest government The Tierra Solution Frans C.

Verhagen,2012-05-01 A visionary and immensely practical approach to reforming today s bubble finance and taming its global casino Verhagen illuminates the win win solutions possible when we combine monetary transformation with low carbon renewable resource strategies and equitable approaches to sustainable development Hazel Henderson President of Ethical Markets Media author and creator of The Green Transition Scoreboard As climate change continues to threaten the earth and as the global financial crisis lingers governments and communities need to take charge of their own and global monetary systems Sustainability sociologist Frans Verhagen proposes a solution the Tierra Solution to repair the present global monetary financial and economic systems that enrich the few impoverish the many and imperil the planet Verhagen calls for transformational changes in order to advance climate resilient economic development The Tierra Solution proposes A credit based financial system governed by a Global Central Bank A banking system without the privilege of money creation and most importantly A carbon standard for the international monetary system with the Tierra as the unit of account The Tierra Solution is an in depth and thought provoking read that shows an innovative path for global citizens who want to combat climate change the economic crisis and poverty and for public officials economists international development experts and climate scientists who want to be part of an integrated solution to the dual challenges of climate change and financial crises Whether you agree or disagree The Tierra Solution challenges us with an innovative proposal No tinkering here Verhagen is out to lay a new foundation for environmental and climate justice with an overhaul of the international monetary system that builds the cost of environmental degradation into economic calculations Rev Arthur Simon President Emeritus and founder of Bread for the World This plan for a carbon based international monetary standard that addresses both climate change and global economic inequities is bold visionary and truly transformative It is a must read for everyone who cares about the fate of the earth Sheila D Collins Professor of Political Science Emerita William Paterson University FRANS C VERHAGEN is a sustainability sociologist with a Ph D in the sociology of international development from Columbia University He founded the Queens Green Party the Riverside Church Ecology Task Force and the Ecolinguistics Commission He has worked around the world and online teaching environmental policies and sustainability **International Financial**

Management Thummuluri Siddaiah,2009 **EBOOK: Analysis for Financial Management** HIGGINS,2015-01-15 EBOOK Analysis for Financial Management *Financial Management* Aldo Levy,Faten Ben Bouheni,Chantal Ammi,2018-04-16 This book combines the fundamentals of finance with relevance and effectiveness It allows for the practice of this subject and

covers all the programs of business schools universities finance courses and engineering schools This book is a relevant tool to acquire all the knowledge required for examination success and the achievement of proven practical competences

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

Money Management & Financial Budgeting 2 Books In 1 Robert Anderson,2020-02-09 Money Management Turn Bad Credit Into Good Credit 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 laws to help you overcome bad credit the faster you will find yourself in financial freedom Your credit score is vital to your life It is something that helps you to enjoy life as you have added access to financial services and various investments You must understand how your score can directly influence what you can purchase so that you can enjoy your life The problems you have with your credit score can be very dramatic and you might not be fully aware of what affects your credit score or how valuable it is to you Those people who pay off their debts and lines of credit with on time payments will be more likely to have better credit

ratings There are many things relating to your credit score that should be explored that go well beyond just your payment history Financial Budgeting Everyone has an opportunity to grow their money and get out of debt but you must start to make this a reality Be warned though when your income starts to grow it is easy to fall into temptation and start spending more than you are earning again Refrain and continue saving and investing your money Every small step counts Every coin kept and invested counts If you use the profit you make you will be unable to grow your wealth Instead allow your investment to grow by using the profits as part of the next years principal With time you will have a venture that can not only buy you whatever you want but one that will continue to grow over the years Taking advice from experts in the field you wish to invest is critical to your investment Would you go to a farmer when you are sick or would you seek out a doctor The same way take your investment knowledge from those who understand the market dynamics and can offer you advice to help grow your investment Manage your credit cards with responsibility or they will sink you into a hole The easiest way to get into debt is to spend more than you earn You need to keep your expenses lower than your income at all times Watch your credit card spending because that s how we often find ourselves overspending To get out of debt is to pay The longer it takes you to pay the higher the interest rate you will be required to pay Either consolidate your debt or tackle one debt at a time You might want to reduce your expenses so you have more money to spread around Always start by saving 10% of your income A safety net is essential for your peace of mind Budgeting does not have to be complicated The more you simplify it the better As long as you track your expenses and stick to your budget it will work for you Ensure that you don t view it as a task but as a necessary tool to help you stay ahead get a real financial picture and manage your money correctly Financial Fitness for Beginners - A 12-Week Training Program (Canadian Edition) Diana E. Young,2010-12-13 Financial Fitness for beginner by Diana E Young **ACCA F9 Financial Management** BPP Learning Media,2015-04-30 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success *Department of Homeland Security Appropriations for Fiscal Year 2007: Justifications (p. 1425-2933)* United States. Congress. Senate. Committee on Appropriations. Subcommittee on the Department of Homeland Security,2006 *Department of Homeland Security Appropriations For 2007, Part 1A, 109-2 Hearings, **,2006 Department of Homeland Security Appropriations for 2007 United States. Congress. House. Committee on Appropriations. Subcommittee on Homeland Security,2006 **Department of Homeland Security Appropriations for Fiscal Year 2007** United States. Congress. Senate. Committee on Appropriations. Subcommittee on the Department of Homeland Security,2006

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