

Questions 1

Options

- (a) (i) interest cover: $1000/250 = 4$ times (2.)
- (ii) dividend cover: $250/140 = 1.8$ times (2)
- (iii) earnings per share: $63000/34000 = \$1.57$ (1) (1.57)
- (iv) price earnings ratio: $25/1.57 = 19$ (1)
- (v) dividend yield: $(140/2500) \times 100 = 5.6\%$ (1)
- (vi) gearing: (debentures = $250k \times 100/125 = \$2000k$) (1)
- $200000 + 1500000 / 400000 + 900000 + 1500000 \times 100 = 41.7\%$ (2)
- Alternatively
- $200000 + 1500000 / 400000 + 900000 = 71.4\%$ (2)
- (a) (i) Interest cover shows how many times interest payments are covered by operating profit. (1) It is an indication of the risk that future profits may be insufficient to cover interest payments. (1) The risk that interest payments might turn a small profit into a loss. (1) that future dividends might be at risk. (0)
- (ii) Dividend cover shows how many times the ordinary dividend is covered by profit available for the dividend. (0) A low cover might indicate that future dividends are at risk if profitability declines. (1) Dividend cover may reflect the directors' dividend policy (1) high cover usually indicates a conservative policy. (1)
- (iii) Earnings per share shows how much profit after tax and preference dividends is attributable to each ordinary share. (0) All profits after tax and preference dividends belong to the ordinary shareholders. (1) It is a more informative measure of ordinary shareholders' fortunes than dividend cover. (1) Investors usually regard EPS as a convenient measure of the success of a company. (1)
- (iv) Price earnings ratio relates the market price of a share to the earnings per share. (1) It may be regarded as the number of years' earnings that investors are prepared to pay for in the purchase price of a company's shares. (1) The higher the PER, the greater the confidence of investors in the ability of the company to maintain the EPS. (1)
- (v) Dividend yield expresses the dividend as a percentage of the market price of a share. (1) This should be of more interest to investors than dividend expressed as a percentage of the nominal value of each share, or the number of cents per share. (1)
- (vi) Gearing is calculated as $\frac{\text{debt}}{\text{debt} + \text{equity}} \times 100$ where debt includes long term loans (usually debentures) and preference share capital. (1) Equity includes ordinary share capital plus all reserves. (0)
- OR if the alternative answer is given to (a)(vi): $\frac{\text{debt}}{\text{debt} + \text{equity}} \times 100$
- Gearing is expressed as a percentage. (1)
- Calculated in this way, 50% is regarded as neutral gearing. > 50% is

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TD Snyder



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