

**SUGGESTED ANSWERS TO EVEN-NUMBERED PROBLEMS**

**Chapter 1**

2. Management is either foolish or thinks its board is. Earning \$100 million on a \$5 billion equity investment is a return of 2 percent, which is below any reasonable cost of equity. As a board member, I would vote to cut management's compensation, not raise it. I would also criticize them for apparently attempting to deceive the board.
4. a. Cash rises \$500,000; plant and equipment falls \$300,000; equity rises \$200,000.  
b. Net plant and equipment rises \$80 million; Cash falls \$32 million; Bank debt rises \$48 million.  
c. Net plant and equipment rises \$60 million; cash falls \$60 million.  
d. Cash falls \$40,000; Accounts payable falls \$40,000.  
e. Cash falls \$240,000; Owners' equity falls by \$240,000 (via an increase in Treasury stock).  
f. Cash rises \$80,000; Inventory falls; Accrued taxes, Owners' equity, and possibly other cost categories rise such that the algebraic sum equals \$80,000.  
g. Accounts receivable rise \$120,000. Other categories change as described in part f.  
h. Cash falls \$50,000. Owners' equity falls by \$50,000 (via Retained earnings).
6. a. **R&E Supplies, Inc.** Sources and Uses Statement 2018–2021 (\$ thousands)

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**Sources of cash:**

Decrease in cash and securities	\$259
Increase in accounts payable	2,205
Increase in current portion long-term debt	40
Increase in accrued wages	13
Increase in retained earnings	<u>537</u>
Total	\$3,054

**Uses of cash:**

Increase in accounts receivable	\$1,543
Increase in inventories	1,148
Increase in prepaid expenses	4
Increase in net fixed assets	159
Decrease in long-term debt	<u>200</u>
Total	\$3,054

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# Financial Management 13th Case Study With Solution

**Yi-Tong Ma**



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