

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)

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 |

Financial Management 13th Case Study With Solution

Katrin Zwirglmaier



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Table of Contents Financial Management 13th Case Study With Solution

1. Understanding the eBook Financial Management 13th Case Study With Solution
 - The Rise of Digital Reading Financial Management 13th Case Study With Solution
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Management 13th Case Study With 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 13th Case Study With Solution
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Management 13th Case Study With Solution
 - Personalized Recommendations
 - Financial Management 13th Case Study With Solution User Reviews and Ratings
 - Financial Management 13th Case Study With Solution and Bestseller Lists
5. Accessing Financial Management 13th Case Study With Solution Free and Paid eBooks
 - Financial Management 13th Case Study With Solution Public Domain eBooks

- Financial Management 13th Case Study With Solution eBook Subscription Services
- Financial Management 13th Case Study With Solution Budget-Friendly Options
- 6. Navigating Financial Management 13th Case Study With Solution eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Management 13th Case Study With Solution Compatibility with Devices
 - Financial Management 13th Case Study With Solution Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Management 13th Case Study With Solution
 - Highlighting and Note-Taking Financial Management 13th Case Study With Solution
 - Interactive Elements Financial Management 13th Case Study With Solution
- 8. Staying Engaged with Financial Management 13th Case Study With Solution
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Management 13th Case Study With Solution
- 9. Balancing eBooks and Physical Books Financial Management 13th Case Study With Solution
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Management 13th Case Study With Solution
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Management 13th Case Study With Solution
 - Setting Reading Goals Financial Management 13th Case Study With Solution
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Management 13th Case Study With Solution
 - Fact-Checking eBook Content of Financial Management 13th Case Study With 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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