

SECTION A

[30 MARKS]

REQUIRED:

Answer the following questions by choosing the correct answer. Please indicate the letter you have chosen as your answer next to the correct question number on the answer sheet that has been provided to you.

Question 1.1

(1)

An example of a capital budgeting decision is deciding:

- A** how many ordinary shares to issue.
- B** whether or not to purchase a new machine for the production line.
- C** how to refinance a debt issue that is maturing.
- D** how much inventory to keep on hand.

Question 1.2

(1)

Which one of these will increase the present value of a set amount to be received sometime in the future?

- A** Increase in the time until the amount is received.
- B** Increase in the discount rate.
- C** Decrease in the future value.
- D** Decrease in the interest rate.

Question 1.3

(1)

The cash flow related to interest payments less any net new borrowing is called the:

- A** operating cash flow.
- B** capital spending cash flow.
- C** net working capital.
- D** cash flow to creditors.

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