

Solution Manual For Contemporary Engineering Economics, 5th Edition

Chapter 2 Understanding Financial Statements

Financial Statement

2.1

(a)

- Current assets = \$150,000 + \$200,000 + \$150,000 + \$50,000 + \$30,000 = \$580,000
- Current liabilities = \$50,000 + \$100,000 + \$80,000 = \$230,000
- Working capital = \$580,000 - \$230,000 = \$350,000
- Shareholder's equity = \$100,000 + \$150,000 + \$150,000 + \$70,000 = \$470,000

(b) EPS = \$500,000/10,000 = \$50 per share

(c) Par value = \$15; capital surplus = \$150,000/10,000 = \$15;
Market price = \$15 + \$15 = \$30 per share

2.2

(a) Working capital = Current assets - Current liabilities;
Working capital requirements = Changes in current assets - Changes in current liabilities
WC req. = (+\$100,000 - \$20,000) - (+\$30,000 - \$40,000) = \$90,000

(b) Taxable income = \$1,500,000 - \$650,000 - \$150,000 - \$20,000 = \$680,000

(c) Net income = \$680,000 - \$272,000 = \$408,000

(d) Net cash flow:

- A. Operating activities = net income + depreciation - W.C. required = \$408,000 + \$200,000 - \$90,000 = \$518,000
- B. Investing activities = equipment purchase = (\$400,000)
- C. Financing activities = borrowed funds = \$200,000
- D. Net cash flow = \$518,000 - \$400,000 + \$200,000 = \$318,000

2.3

(a)

$$ROE_A = \frac{168}{800} = 21\%$$

Solution Manual Contemporary Engineering Economics 5th Edition

Lei Huang



Solution Manual Contemporary Engineering Economics 5th Edition:

Whispering the Techniques of Language: An Psychological Journey through **Solution Manual Contemporary Engineering Economics 5th Edition**

In a digitally-driven earth wherever screens reign supreme and instant communication drowns out the subtleties of language, the profound strategies and emotional nuances concealed within phrases frequently get unheard. Yet, situated within the pages of **Solution Manual Contemporary Engineering Economics 5th Edition** a captivating fictional prize sporting with natural emotions, lies an exceptional quest waiting to be undertaken. Written by a talented wordsmith, this marvelous opus invites visitors on an introspective trip, softly unraveling the veiled truths and profound influence resonating within ab muscles cloth of each and every word. Within the mental depths of the poignant evaluation, we shall embark upon a sincere exploration of the book is primary subjects, dissect their captivating publishing model, and yield to the powerful resonance it evokes strong within the recesses of readers hearts.

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