

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

RS Peters



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