

fhC214 Financial Management

Study Guide Problems

With Solutions

09/06/19

The following questions are for practicing both calculations and concepts for C214 – Financial Management. Some of the questions have been used in Topic Reviews in the Financial Management e-test. This list of questions does not cover everything you may encounter in an assessment. They are in the same order as the topics presented in the e-test. For solutions, please see your Course Instructor.

Overview of Finance

1. Trading on the NYSE is executed without a specialist (i.e. a market maker).

True/False*

2. Stocks and bonds are two types of financial instruments.

*True/False

3. When revenue is matched with cost of sales in an income statement it is called:

Matching Principle.

4. A high-quality customer just purchased \$500,000 worth of product from your company. The contract calls for immediate delivery of the product with a cash payment of \$300,000 today and \$200,000 to be paid 60 days. The expense associated with the product is \$300,000, of which \$100,000 has not been paid to your supplier. Under accrual based accounting system, you will most likely report:

Revenues of _____ Expenses of _____

Revenues 500,000 Expenses 300,000

Income Statement/Balance Sheet

5. A firm reported retained earnings of \$300 in 12/31/20x2. For 12/31/20x3, the firm reports retained earnings of \$400 and pays dividends of \$25. What was net income in 20x3?

Begin RE = 300, NI = 125, Div = -25, End RE = 400

6. A basic equation for the balance sheet is:

Equity = Assets – Liabilities.

7. Why is the Balance Sheet known as a permanent statement?

Because the other statements are reset at the end of the fiscal year.

8. How do you calculate the change in Retained Earnings?

Net Income – Dividends

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M Tight



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