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>> Financial-Management最新考古題 <<

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問題 #13
How does the use of historical returns to estimate the cost of common equity differ from the Gordon growth model?

- A. It focuses on the company's dividend policy.
- B. It considers the future growth rate of dividends.
- C. It uses market risk as the primary factor.
- D. It is based on past stock performance.

答案：D

解題說明：
The historical-return approach differs from the Gordon growth model because it is based primarily on past stock performance rather than on expected future dividends and growth. Under the historical-return method, analysts estimate the cost of common equity by examining the returns investors earned on the firm's stock over prior periods. The Gordon growth model, by contrast, is a forward-looking dividend-based approach that estimates the cost of equity as the expected dividend yield plus the constant growth rate of dividends. Choice D is correct because it captures the defining feature of the historical-return method. Choice B and choice C describe the Gordon growth model rather than the historical-return approach. Choice A is more closely associated with CAPM, which uses market risk and beta. Financial management often uses multiple methods to estimate the cost of equity because each approach has limitations. Historical returns can be useful as a reference point, but they may not reflect current risk or investor expectations. The Gordon growth model can be useful for stable dividend-paying firms, but it is less suitable for firms without predictable dividends.
Therefore, D correctly explains the main difference between these two valuation methods.

問題 #14
A company is looking to invest in new machinery that will enhance overall efficiency. The projected assets needed for the project are $590,000, the projected liabilities are $431,000, and the projected equity is $49,000.
What is the discretionary financing need (DFN)?

- A. $159,000
- B. $110,000
- C. $10,000
- D. $382,000

答案：B

解題說明：
Discretionary financing need (DFN), also called external financing needed, represents the additional funds a company must raise after accounting for the financing provided by liabilities and equity. The basic relationship is: DFN = Projected Assets # Projected Liabilities # Projected Equity. Using the numbers in this problem, DFN = $590,000 # $431,000 # $49,000 = $110,000. Therefore, answer B is correct. This means the company will need to obtain an additional $110,000 in financing, such as new debt or new equity, to support the machinery investment and the related growth. Financial managers use DFN calculations in pro forma planning to estimate whether internal sources and spontaneous liabilities are enough to support expansion. If DFN is positive, the firm must seek outside financing or change its operating assumptions, such as improving profit margins, retaining more earnings, or reducing asset intensity. If DFN is negative, the firm has excess financing capacity. Understanding DFN is essential in capital management because growth often requires more assets than can be supported by existing internal funds. Therefore, B correctly reflects the amount of external financing required.

問題 #15
Use Whole Pine Inc.'s financial statements for 20X3 below to answer the following question.
What is Whole Pine Inc.'squick ratiofor 20X3?

Whole Pine Inc. Income Statement—20X3	
Revenue	$10,000
– Cost of Goods Sold	(3,500)
– Expenses	(5,000)
Net Income	$ 1,500

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Whole Pine Inc. Balance Sheet—20X3			
Assets		Liabilities and Stockholder Equity	
Cash	$2,000	Accounts Payable	$1,000
Accounts Receivable		Long-Term Debt	4,000

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Assets		Liabilities and Stockholder Equity	
Cash	$2,000	Accounts Payable	$1,000
Accounts Receivable	500	Long-Term Debt	4,000
Inventory	1,500	Common Stock	2,000
Net Property, Plant, and Equipment	4,000	Retained Earnings	1,000
Total Assets	$8,000	Total Liabilities and Stockholder Equity	$8,000

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- A. 0.15
- B. 2.50
- C. 0.65
- D. 4.00

答案：B

解題說明：
The quick ratio, also known as the acid-test ratio, measures a firm's ability to meet short-term obligations using its most liquid assets.
It is calculated as:
(Cash + Accounts Receivable + Marketable Securities) ÷ Current Liabilities.
For Whole Pine Inc., quick assets include cash of $2,000 and accounts receivable of $500, totaling
$2,500. Inventory is excluded because it is less liquid and may not be easily converted into cash.
Current liabilities consist of accounts payable of $1,000. Dividing $2,500 by $1,000 yields a quick ratio of 2.50. This indicates that the firm has $2.50 in highly liquid assets for every $1.00 of short-term obligations, suggesting strong short-term liquidity. Option C correctly reflects this calculation and interpretation.

問題 #16
During the last year, Kretsmatt had the following cash flows:

* The firm had sales of $20,000 and net income of $5,000. Dividends of $1,000 were paid, and there were no changes to working capital accounts.
* The company purchased new equipment for $3,000. There were no sales of equipment and no depreciation expense recorded during the year.
* The company raised no funds through external financing and repaid no debt.
How much were Kretsmatt's net cash flows from financing for the year?

- A. The firm's net cash flows from financing were an outflow of $1,000.
- B. The firm's net cash flows from financing were an inflow of $5,000.
- C. The firm's net cash flows from financing were an inflow of $4,000.
- D. The firm's net cash flows from financing were an outflow of $3,000.

答案：A

解題說明：
Cash flows from financing activities include transactions involving debt, equity, and cash distributions to owners. In this problem, the company did not raise any new external financing and did not repay any debt, so there are no financing inflows or outflows from borrowing or equity issuance. The only financing-related cash flow given is the payment of dividends of $1,000. Dividends paid are classified as a financing cash outflow because they represent a return of cash to shareholders rather than an operating or investing activity. The purchase of equipment is an investing activity, not a financing activity. Sales and net income relate primarily to operations, and the fact that working capital accounts did not change helps simplify the operating cash flow analysis, but it does not change the financing section. Therefore, net cash flow from financing equals negative
$1,000. This makes choice A correct. Financial statement analysis requires clear classification of cash flows into operating, investing, and financing categories so that analysts can understand how a firm generates cash, where it invests cash, and how it funds itself over time.

問題 #17
To answer this question, refer to the cash flow worksheet and the internal rate of return (IRR) calculations.
The hospital is only interested in accepting projects with an IRR that exceeds 11%. Assuming the hospital has sufficient capital for both projects and is willing to invest for up to 10 years, which project(s) would the hospital accept?

- A. Project B
- B. Both Project A and Project B
- C. Project A
- D. Neither Project A nor Project B

答案：B

解題說明：
The internal rate of return (IRR) represents the discount rate at which a project's net present value (NPV) equals zero. Financial management theory states that a project should be accepted if its IRR exceeds the firm' s required rate of return (or hurdle rate), assuming conventional cash flows and no capital rationing.
In this scenario, the hospital has a minimum required return of 11% and sufficient capital to undertake all acceptable projects. Based on the provided IRR calculations, both Project A and Project B have IRRs exceeding 11%, making them financially acceptable under the IRR decision rule. Because there is no capital constraint and the investment horizon is sufficient, the hospital should accept both projects.
Financial management texts caution that IRR can sometimes produce misleading rankings when projects differ significantly in scale or timing. However, when evaluating independent projects with acceptable IRRs, the correct decision is to accept all projects that meet or exceed the required return. Option B correctly reflects this principle.

問題 #18
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