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WGU Financial Management VBC1 Sample Questions (Q34-Q39):

NEW QUESTION # 34

What is the main responsibility of the Financial Industry Regulatory Authority (FINRA)?

- A. Regulating brokerage firms and exchange markets
- B. Overseeing the issuance of currency
- C. Regulating the Federal Reserve
- D. Insuring investor deposits

Answer: A

Explanation:

The Financial Industry Regulatory Authority (FINRA) is a self-regulatory organization responsible for overseeing brokerage firms and registered securities representatives in the United States. Its primary mission is to protect investors and ensure market integrity by enforcing rules governing ethical conduct, disclosure, trading practices, and licensing. FINRA operates under the oversight of the Securities and Exchange Commission (SEC), creating a regulatory structure that combines federal authority with industry expertise. Unlike the FDIC, FINRA does not insure deposits, and unlike the Federal Reserve, it does not manage monetary policy or issue currency. Financial management texts emphasize FINRA's role in supervising broker-dealers, administering qualification exams, and resolving disputes through arbitration and mediation. Option A correctly identifies FINRA's core responsibility.

NEW QUESTION # 35

A company is expected to pay a dividend of \$2 next year, and dividends are expected to grow at 5% per year indefinitely. The required rate of return on the company's stock is 10%.

What is the value of the stock using the Gordon growth model?

- A. \$20
- B. \$15
- C. \$61
- D. \$40

Answer: D

Explanation:

The Gordon growth model values a stock assuming dividends grow at a constant rate indefinitely. The formula is:

$\text{Stock Value} = D \div (r - g)$,

where D is the expected dividend next year, r is the required rate of return, and g is the growth rate.

Substituting the values:

$\$2 \div (0.10 - 0.05) = \$2 \div 0.05 = \$40$.

This model is widely used in valuation for mature companies with stable dividend growth. It highlights the sensitivity of stock value to growth expectations and required returns. Option C correctly applies the Gordon growth model formula.

NEW QUESTION # 36

In the statement of cash flows, what is the most commonly used method by financial analysts to calculate cash flows from operations (CFO)?

- A. The balance sheet method
- B. The indirect method
- C. The direct method
- D. The asset disposal method

Answer: B

Explanation:

The indirect method is the most commonly used approach to calculate cash flows from operations (CFO). Under this method, analysts begin with net income and adjust for non-cash expenses (such as depreciation and amortization) and changes in working capital accounts (current assets and current liabilities). This method highlights the reconciliation between accrual-based net income

and actual cash generated by operations. Financial analysts favor the indirect method because it provides insight into how accounting profits translate into cash flows and helps identify earnings quality issues. Although the direct method shows actual cash inflows and outflows from operations, it is less commonly used due to higher data requirements. The indirect method is widely accepted under accounting standards and dominates published financial statements, making it the standard tool in financial statement analysis and valuation work.

NEW QUESTION # 37

What is the usual impact of high asset tangibility on capital structure?

- A. Easier access to equity markets due to tangible collateral
- **B. Increased debt capacity due to assets serving as collateral**
- C. Higher cost of debt due to increased risk of asset value fluctuation
- D. Preference for hybrid securities to leverage tangible assets

Answer: B

Explanation:

Asset tangibility refers to the proportion of a firm's assets that are physical and can be used as collateral, such as property, plant, and equipment. Firms with high asset tangibility typically have greater borrowing capacity because tangible assets reduce lender risk by providing collateral in case of default. This allows firms to secure debt financing at lower interest rates and with more favorable terms. Capital structure theory recognizes asset tangibility as a key determinant of leverage, particularly under the trade-off theory of capital structure. Option A accurately reflects the standard financial management view.

NEW QUESTION # 38

What is the difference between market orders and limit orders?

- A. Market orders are price-sensitive, while limit orders are time-sensitive.
- B. Market orders execute at a fixed price, while limit orders fluctuate in price.
- **C. Market orders execute at the current price, while limit orders execute at a specified price.**
- D. Market orders are used for selling stocks, while limit orders are used for buying stocks.

Answer: C

Explanation:

A market order instructs a broker to buy or sell a security immediately at the best available current market price. The main priority of a market order is speed of execution, not price certainty. In contrast, a limit order specifies the exact price at which an investor is willing to buy or sell. A buy limit order will only execute at the limit price or lower, while a sell limit order will only execute at the limit price or higher. The advantage of a limit order is price control, but the tradeoff is that the order may not be filled if the market never reaches the specified price. This distinction is important in capital markets because it affects trading strategy, transaction cost, and execution risk. Choice A reverses the real logic. Choice B is incorrect because both market and limit orders can be used for either buying or selling. Choice D is also incorrect because market orders do not execute at a fixed price; they execute at whatever the best available market price is at that moment. Therefore, C correctly states the fundamental difference between market orders and limit orders.

NEW QUESTION # 39

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