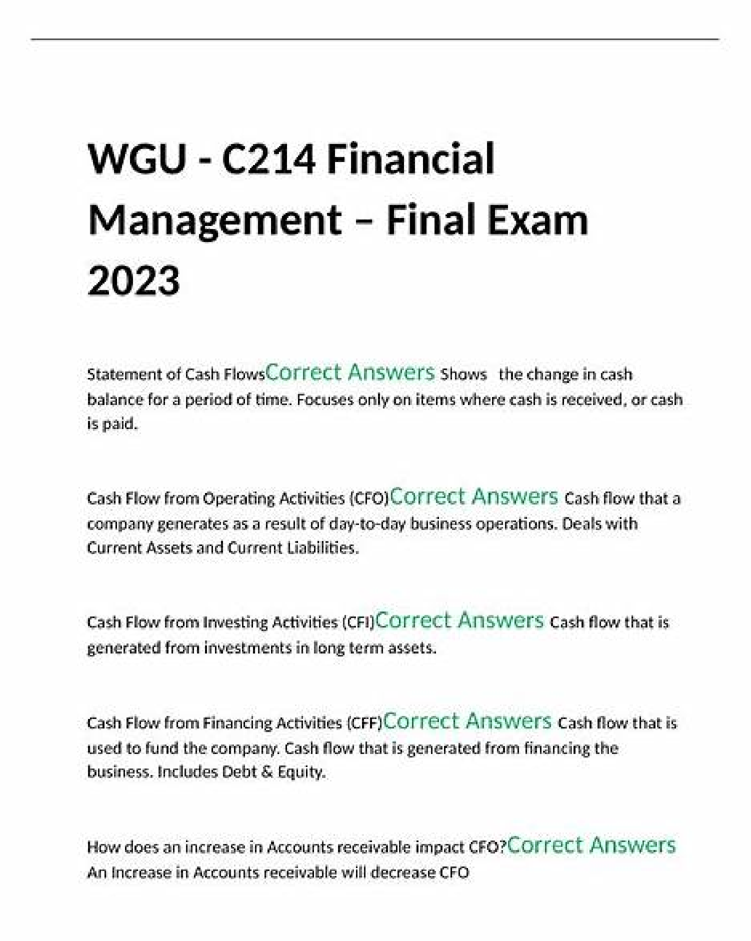
WGU Financial-Management인증시험자료 - Financial-Management시험패스가능한인증덤프



WGU - C214 Financial Management – Final Exam 2023

Statement of Cash FlowsCorrect Answers Shows the change in cash balance for a period of time. Focuses only on items where cash is received, or cash is paid.

Cash Flow from Operating Activities (CFO)Correct Answers Cash flow that a company generates as a result of day-to-day business operations. Deals with Current Assets and Current Liabilities.

Cash Flow from Investing Activities (CFI)Correct Answers Cash flow that is generated from investments in long term assets.

Cash Flow from Financing Activities (CFF)Correct Answers Cash flow that is used to fund the company. Cash flow that is generated from financing the business. Includes Debt & Equity.

How does an increase in Accounts receivable impact CFO?Correct Answers An Increase in Accounts receivable will decrease CFO

Pass4Test는 여러분을 성공으로 가는 길에 도움을 드리는 사이트입니다. Pass4Test에서는 여러분이 안전하게 간단하게WGU인증Financial-Management시험을 패스할 수 있는 자료들을 제공함으로 빠른 시일 내에 IT관련지식을 터득하고 한번에 시험을 패스하실 수 있습니다.

WGU인증 Financial-Management시험을 패스하여 자격증을 취득하여 승진이나 이직을 꿈구고 있는 분이신가요? 이 글을 읽게 된다면WGU인증 Financial-Management시험패스를 위해 공부자료를 마련하고 싶은 마음이 크다는것을 알고 있어 시장에서 가장 저렴하고 가장 최신버전의 WGU인증 Financial-Management덤프자료를 강추해드립니다. 높은 시험패스율을 자랑하고 있는WGU인증 Financial-Management덤프는 여러분이 승진으로 향해 달리는 길에 날개를 펼쳐드립니다.자격증을 하루 빨리 취득하여 승진꿈을 이루세요.

>> WGU Financial-Management인증시험자료 <<

WGU Financial-Management시험패스 가능한 인증덤프 & Financial-Management시험덤프자료

Pass4Test의 WGU인증 Financial-Management덤프를 공부하여WGU인증 Financial-Management시험을 패스하는건 아주 간단한 일입니다.저희 사이트에서 제작한WGU인증 Financial-Management덤프공부가이드는 실제시험의 모든 유형과 범위가 커버되어있어 높은 적중율을 자랑합니다.시험에서 불합격시 덤프비용은 환불신청 가능하기에 안심하

고 시험준비하시면 됩니다.

최신 Courses and Certificates Financial-Management 무료샘플문제 (Q30-Q35):

질문 # 30
What are opportunity costs in the context of inventory management?

- A. Costs related to the insurance of inventory against loss or damage
- B. Costs of not investing capital tied up in inventory elsewhere
- C. Costs incurred from the physical space used to store inventory
- D. Costs for the labor involved in managing inventory levels

정답： B

설명：
Opportunity cost represents the return a firm forgoes by investing resources in one use instead of the next best alternative. In inventory management, capital tied up in inventory cannot be used for other value-generating activities such as investing in new projects, paying down debt, or returning cash to shareholders. Financial management emphasizes opportunity cost as a key component of inventory carrying costs, along with storage, insurance, and obsolescence. Ignoring opportunity costs can lead to excessive inventory levels and reduced firm value. Option B correctly identifies this fundamental concept.

질문 # 31
What is a limitation of using the capital asset pricing model (CAPM) to estimate the cost of common equity?

- A. It requires historical financial data.
- B. It is overly simplistic in its assumptions.
- C. It does not consider the market return.
- D. It applies only to technology companies.

정답： B

설명：
The Capital Asset Pricing Model (CAPM) is widely used to estimate the cost of common equity because of its clear risk-return framework. However, a major limitation is that it relies on several simplifying assumptions that may not hold in real-world markets. CAPM assumes investors are rational, markets are frictionless, all investors have the same expectations, and that a single factor-systematic risk measured by beta-fully explains expected returns. In reality, markets are affected by taxes, transaction costs, information asymmetry, and multiple sources of risk. Empirical evidence also suggests that factors such as firm size, value characteristics, and momentum can influence returns beyond beta alone. Because of these limitations, CAPM may underestimate or overestimate the true cost of equity for certain firms. Financial managers therefore often supplement CAPM with other models or judgment when estimating required returns. Option C correctly captures this fundamental limitation recognized in financial management theory.

질문 # 32
Rusty RoboTech, a robotics technology company, has provided the following financial information for the year 20X3:
* Sales Revenue: $500,000
* Net Income: $50,000
* Dividend Payout: 40% of Net Income
* Total Assets at the beginning of 20X3: $300,000
* Total Liabilities at the beginning of 20X3: $150,000
* Equity at the beginning of 20X3: $150,000
* Historical Cash-to-Sales Ratio: 5%
* Accounts Receivable-to-Sales Ratio: 15%
* Inventory-to-Sales Ratio: 25%
* Cost of Goods Sold-to-Sales Ratio: 43%
For the year 20X4, Rusty RoboTech projects a 20% increase in sales revenue. Other ratios and the dividend policy are expected to remain the same.
What is the projected inventory value for Rusty RoboTech at the beginning of 20X4?

- A. $150,000
- B. $140,000
- C. $120,000
- D. $130,000

정답： A

설명:
Projected sales for 20X4 equal $500,000 × 1.20 = $600,000. With the inventory-to-sales ratio expected to remain constant at 25%, projected inventory equals 25% of projected sales. Thus, inventory = 0.25 ×
$600,000 = $150,000. This approach reflects common financial planning techniques where balance sheet items are forecast using stable ratios tied to sales growth. Such pro forma analysis helps managers anticipate future asset needs and financing requirements. Option D correctly applies the inventory-to- sales ratio to projected sales.

질문 # 33
A start-up company's lender is concerned that the company may not be able to meet its financial obligations.
It asks the company to provide it with information regarding its current assets and current liabilities.
Which information would the start-up company need to provide to the lender?

- A. Obligations that require cash within the next year
- B. Investments that the firm plans to hold for more than one year
- C. Long-term debt obligations payable to the bank
- D. Depreciation of equipment the firm uses for its daily operations

정답： A

설명:
Current liabilities are obligations that a firm must settle within one operating cycle or one year, whichever is longer. When a lender evaluates a firm's short-term financial health, the primary concern is liquidity-whether the firm has sufficient short-term resources to meet near-term obligations as they come due. Examples of current liabilities include accounts payable, short-term loans, accrued expenses, and current portions of long-term debt. This information allows lenders to compute liquidity ratios such as the current ratio and quick ratio, which measure the firm's ability to cover short-term obligations with current assets. Long-term investments, long-term debt, and depreciation relate more to long-term solvency and accounting allocation rather than immediate cash requirements. Because the lender is specifically concerned about the company's ability to meetfinancial obligations in the near term, obligations requiring cash within the next year are the most relevant. Thus, option B accurately reflects the definition and purpose of current liabilities in financial statement analysis.

질문 # 34
Ratios for Freedom Rock Bicycles are shown below, along with industry average ratios.
What are appropriate recommendations for Freedom Rock Bicycles based on this analysis?

- A. To maintain current operating expenses and reduce asset levels to be in line with the industry
- B. To reduce non-production expenses and evaluate the company's fixed costs
- C. To increase production expenses and invest in more assets
- D. To focus solely on increasing gross margins to match industry levels

정답： B

설명:
The data show that Freedom Rock Bicycles has gross margins comparable to or slightly above the industry but significantly lower operating margins. This indicates that the problem is not production efficiency or cost of goods sold, but rather operating expenses such as selling, general, and administrative costs or fixed overhead. Additionally, asset turnover is roughly in line with industry averages, suggesting that asset utilization is not the primary issue. From a financial management perspective, when gross margin is healthy but operating margin lags, the logical focus is on controlling non-production costs and evaluating fixed cost structures. Reducing unnecessary overhead, improving operating efficiency, or restructuring fixed expenses can directly improve operating margin and overall profitability. Option C best reflects this targeted, ratio-driven recommendation. The other options either misdiagnose the problem or focus on areas already performing adequately relative to peers.

질문 # 35
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Financial-Management시험패스 가능한 인증덤프: https://www.pass4test.net/Financial-Management.html

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하경이 걸음을 멈추자 거기서부터 녹슬고 낡아빠진 쇠창살들이 좌우에 주르륵 등장했다, 사리나, 사랑이라는 게 뭘까, 날따라 새로운 시스템을 많이 개발하여 고객님께 더욱 편하게 다가갈수 있는 Financial-Management : WGU Financial Management VBC1덤프제공 사이트가 되겠습니다.

인기자격증 Financial-Management인증시험자료 시험대비 공부자료

만약 떨어지셨다면 우리는 덤프비용전액을 환불해드립니다, 우리의WGU Financial-Management자료로 자신만만한 시험 준비하시기를 바랍니다, WGU인증 Financial-Management시험은 인기있는 IT자격증을 취득하는데 필요한 국제적으로 인정받는 시험과목입니다.

만약 시험을 응시하고 싶으시다면 우리의 최신WGU Financial-Management 최신시험 덤프자료로 시험 패스하실 수 있습니다.

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