

## Solutions to Self-Test Problems

## CHAPTER 2

ST-1

- a.
- |             |                    |
|-------------|--------------------|
| EBIT        | \$4,000,000        |
| Interest    | <u>1,000,000</u>   |
| EBT         | \$3,000,000        |
| Taxes (25%) | <u>750,000</u>     |
| Net income  | <u>\$2,250,000</u> |
- b.
- $$\begin{aligned} \text{NCF} &= \text{NI} + \text{DEP \& AMORT} \\ &= \$2,250,000 + \$1,000,000 = \$3,250,000 \end{aligned}$$
- c.
- $$\begin{aligned} \text{NOPAT} &= \text{EBIT}(1 - T) \\ &= \$4,000,000(0.75) \\ &= \$3,000,000 \end{aligned}$$
- d.
- $$\begin{aligned} \text{NOWC} &= \text{Operating current assets} - \text{Operating current liabilities} \\ &= (\text{Cash} + \text{Accounts receivable} + \text{Inventory}) \\ &\quad - (\text{Accounts payable} + \text{Accruals}) \\ &= \$14,000,000 - \$4,000,000 \\ &= \$10,000,000 \end{aligned}$$
- $$\begin{aligned} \text{Total net operating capital} &= \text{NOWC} + \text{Operating long-term assets} \\ &= \$10,000,000 + \$15,000,000 \\ &= \$25,000,000 \end{aligned}$$
- e.
- $$\begin{aligned} \text{FCF} &= \text{NOPAT} - \text{Net investment in operating capital} \\ &= \$3,000,000 - (\$25,000,000 - \$24,000,000) \\ &= \$2,000,000 \end{aligned}$$
- f.
- $$\begin{aligned} \text{ROIC} &= \text{NOPAT}/(\text{Total net operating capital}) \\ &= \$3,000,000/\$25,000,000 \\ &= 12\% \end{aligned}$$
- g.
- $$\begin{aligned} \text{EVA} &= \text{NOPAT} - (\text{Total net operating capital})(\text{After-tax cost of capital}) \\ &= \$3,000,000 - (\$25,000,000)(0.10) \\ &= \$3,000,000 - \$2,500,000 = \$500,000 \end{aligned}$$

## CHAPTER 3

ST-1

Argent has \$120 million in debt. With \$150 million in total liabilities and \$210 million in total common equity, Argent has  $\$150 + \$210 = \$360$  million in total liabilities and equity. Therefore, Argent also has \$360 million in total assets (because balance sheets must balance). Argent's debt-to-assets ratio is:

$$\text{Debt-to-assets} = \frac{\text{Total debt}}{\text{Total assets}} = \frac{\$120}{\$360} = 33.33\%$$

# Financial Management Brigham Study Guide

**IM Harris**



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## **Table of Contents Financial Management Brighman Study Guide**

1. Understanding the eBook Financial Management Brighman Study Guide
  - The Rise of Digital Reading Financial Management Brighman Study Guide
  - Advantages of eBooks Over Traditional Books
2. Identifying Financial Management Brighman Study Guide
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Financial Management Brighman Study Guide
  - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Management Brighman Study Guide
  - Personalized Recommendations
  - Financial Management Brighman Study Guide User Reviews and Ratings
  - Financial Management Brighman Study Guide and Bestseller Lists
5. Accessing Financial Management Brighman Study Guide Free and Paid eBooks

- Financial Management Brighman Study Guide Public Domain eBooks
  - Financial Management Brighman Study Guide eBook Subscription Services
  - Financial Management Brighman Study Guide Budget-Friendly Options
6. Navigating Financial Management Brighman Study Guide eBook Formats
- ePub, PDF, MOBI, and More
  - Financial Management Brighman Study Guide Compatibility with Devices
  - Financial Management Brighman Study Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Financial Management Brighman Study Guide
  - Highlighting and Note-Taking Financial Management Brighman Study Guide
  - Interactive Elements Financial Management Brighman Study Guide
8. Staying Engaged with Financial Management Brighman Study Guide
- Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Financial Management Brighman Study Guide
9. Balancing eBooks and Physical Books Financial Management Brighman Study Guide
- Benefits of a Digital Library
  - Creating a Diverse Reading Collection Financial Management Brighman Study Guide
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Financial Management Brighman Study Guide
- Setting Reading Goals Financial Management Brighman Study Guide
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Financial Management Brighman Study Guide
- Fact-Checking eBook Content of Financial Management Brighman Study Guide
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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