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Chapter 2

CFIN4

## Chapter 2 Solutions

- 2-1 Publically-traded companies are required to provide adequate financial information to their shareholders. Information generally is provided through financial reports that a company periodically produces, which include a balance sheet, an income statement, a statement of cash flows, and a statement of retained earnings. In addition, the reports published by a company contain discussions of the firm's operations, both present and forecasted.
- 2-2 (a) The balance sheet shows, at a particular point in time, the amount the firm has invested in assets and how much of those investments are financed with loans (liabilities) and how much are financed with equity (stock). (b) The income statement shows the revenues (sales) that the firm generated during a particular period and the expenses that were incurred during that same period, whether those expense were incurred as the result of normal operations or as the result of how the firm is financed. (c) The statement of cash flows shows how the firm generated cash (inflows) and how the firm used cash (outflows) during a particular accounting period. If the firm uses more cash than it generates through normal operations, it is deficit spending, and deficit spending must be financed with external funds (either stocks or bonds).
- 2-3 The most important aspect of ratio analysis is the judgment used when interpreting the results to reach conclusions concerning a firm's current financial position and the direction in which the firm is headed in the future. The analyst should be aware of, and include in the interpretation, the fact that: (1) large firms with many different divisions are difficult to categorize in a single industry; (2) financial statements are reported at historical costs; (3) seasonal factors can distort the ratios; (4) some firms try to "window dress" their financial statements to look good; (5) firms use different accounting procedures to compute inventory values, depreciation, and so on; (6) there might not exist a single value that can be used for comparing firms' ratios (e.g., a current ratio of 2.0 might not be good); and (7) conclusions concerning the overall financial position of a firm should be based on a representative number of ratios, not a single ratio.
- 2-4 Shares issued = 100,000                      Price per share = \$7                      Par value per share = \$3  
Common stock at par = \$300,000 = \$3 x 100,000  
Paid-in capital = \$400,000                      = (\$7 - \$3) x 100,000 = \$700,000 - \$300,000
- 2-5 Net cash flow = Net income + Depreciation = \$90,000 + \$25,000 = \$115,000
- 2-6 The income statement for HighTech Wireless with the information that is given in the problem:
- |  |             |
|--|-------------|
| Sales                                      | ?           |
| Operating expenses, excluding depreciation | \$(500,000) |

# Cfin Solution Manual

**Jerry J. Weygandt**



## Cfin Solution Manual:

### 14th International Conference on Theory and Application of Fuzzy Systems and Soft Computing - ICAFS-2020

Rafik A. Aliev, Janusz Kacprzyk, Witold Pedrycz, Mo Jamshidi, Mustafa Babanli, Fahreddin M. Sadikoglu, 2021-01-04 This book presents the proceedings of the 14th International Conference on Applications of Fuzzy Systems Soft Computing and Artificial Intelligence Tools ICAFS 2020 held in Budva Montenegro on August 27 28 2020 It includes contributions from diverse areas of fuzzy systems soft computing AI tools such as uncertain computation decision making under imperfect information deep learning and others The topics of the papers include theory and application of soft computing neuro fuzzy technology intelligent control deep learning machine learning fuzzy logic in data analytics evolutionary computing fuzzy logic and artificial intelligence in engineering social sciences business economics material sciences and others OAR Quarterly Index of Current Research Results United States. Air Force. Office of Aerospace Research, 1959 Asian Test Symposium, 2001 **Экономический анализ: теория и практика No 40 (391) 2014**, 2017-05-20 **Solution Manual** Peter William Russell Jackson, 1978 *Financial Accounting Solution Manual Cdn* HOSKIN, 1997-03-01 **Solutions Manual to Accompany Principles of Finance with Corporate Applications** Douglas R. Emery, John D. Finnerty, 1991 *Solutions Manual for Use with Accounting* Walter B. Meigs, 1985 *Solutions Manual for Use with Accounting, the Basis for Business Decisions, Fourth Edition* Walter B. Meigs, Charles E. Johnson, Robert E. Meigs, 1979 **Solution Manual Advanced Accounting** Bedford, 1973-08-01 **Solutions Manual for Use with Accounting** Mi ge@@ ((Meigs, Robert F.)), Solutions Manual for Use with Accounting Walter B. Meigs, A. M. Mosich, Charles E. Johnson, 1972 *Solutions Manual: SM with Disk Financial Accounting* Libby, **Solutions Manual for Use with Introduction to Financial Accounting, Paul Hooper, John Page** H. Paul Hooper, Phllis Cassidy, John Page, Patricia Harrison, 1982 **Solutions Manual on Disk to Accompany Financial Accounting** Jerry J. Weygandt, 1997-09-04 Solutions Manual, Accounting Information Systems Gelinas, Dull, 2007-02-01 *Solutions Manual for Quantitative Analysis of Financial Decisions* James C. T. Mao, 1969 **Accounting. Solutions Manual** Walter B. Meigs, Charles Ellicot Johnson, 1962 *Solutions Manual Prepared by Kenneth Wiles* Ramesh K. S. Rao, 1989 **Solutions Manual** Edmonds, 1995-12-01

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