

Solution Manual For Contemporary Engineering Economics, 5th Edition

Chapter 2 Understanding Financial Statements

Financial Statement

2.1

(a)

- Current assets = \$150,000 + \$200,000 + \$150,000 + \$50,000 + \$30,000 = \$580,000
- Current liabilities = \$50,000 + \$100,000 + \$80,000 = \$230,000
- Working capital = \$580,000 - \$230,000 = \$350,000
- Shareholder's equity = \$100,000 + \$150,000 + \$150,000 + \$70,000 = \$470,000

(b) EPS = \$500,000/10,000 = \$50 per share

(c) Par value = \$15; capital surplus = \$150,000/10,000 = \$15;
Market price = \$15 + \$15 = \$30 per share

2.2

(a) Working capital = Current assets - Current liabilities;
Working capital requirements = Changes in current assets - Changes in current liabilities
WC req. = (+\$100,000 - \$20,000) - (+\$30,000 - \$40,000) = \$90,000

(b) Taxable income = \$1,500,000 - \$650,000 - \$150,000 - \$20,000 = \$680,000

(c) Net income = \$680,000 - \$272,000 = \$408,000

(d) Net cash flow:

- A. Operating activities = net income + depreciation - W.C. required = \$408,000 + \$200,000 - \$90,000 = \$518,000
- B. Investing activities = equipment purchase = (\$400,000)
- C. Financing activities = borrowed funds = \$200,000
- D. Net cash flow = \$518,000 - \$400,000 + \$200,000 = \$318,000

2.3

(a)

$$ROE_A = \frac{168}{800} = 21\%$$

Contemporary Engineering Economics 5th Edition Solution Manual

E Durkheim



Contemporary Engineering Economics 5th Edition Solution Manual:

Contemporary Engineering Economics Chan S. Park, 2011 Contemporary Engineering Economics 5 e is intended for undergraduate engineering students taking introductory engineering economics while appealing to the full range of engineering disciplines for which this course is often required industrial civil mechanical electrical computer aerospace chemical and manufacturing engineering as well as engineering technology This edition has been thoroughly revised and updated while continuing to adopt a contemporary approach to the subject and teaching of engineering economics This text aims not only to build a sound and comprehensive coverage of engineering economics but also to address key educational challenges such as student difficulty in developing the analytical skills required to make informed financial decisions

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