

fhC214 Financial Management
Study Guide Problems
With Solutions
09/06/19

The following questions are for practicing both calculations and concepts for C214 – Financial Management. Some of the questions have been used in Topic Reviews in the Financial Management e-text. This list of questions does not cover everything you may encounter in an assessment. They are in the same order as the topics presented in the e-text. For solutions, please see your Course Instructor.

Overview of Finance

1. Trading on the NYSE is executed without a specialist (i.e. a market maker).
True/False
2. Stocks and bonds are two types of financial instruments.
True/False
3. When revenue is matched with cost of sales in an income statement it is called:
Matching Principle
4. A high-quality customer just purchased \$500,000 worth of product from your company. The contract calls for immediate delivery of the product with a cash payment of \$300,000 today and \$200,000 to be paid 60 days. The expense associated with the product is \$300,000, of which \$100,000 has not been paid to your supplier. Under accrual based accounting system, you will most likely report:
Revenues of _____ Expenses of _____
Revenues 500,000 Expenses 300,000

Income Statement/Balance Sheet

5. A firm reported retained earnings of \$300 in 12/31/20x2. For 12/31/20x3, the firm reports retained earnings of \$400 and pays dividends of \$25. What was net income in 20x3?
Beg RE = 300, NI = 125, Div = -25, End RE = 400
6. A basic equation for the balance sheet is:
Equity = Assets – Liabilities
7. Why is the Balance Sheet known as a permanent statement?
Because the other statements are reset at the end of the fiscal year
8. How do you calculate the change in Retained Earnings?
Net Income – Dividends

Financial Management Study Guide Answer Key

Mark Richard Greene, Robert R. Dince

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