

CHAPTER 18

LONG-TERM FINANCING DECISIONS

1. Questions

1. Both operating and financial leverage imply that the firm will employ a heavy component of fixed cost resources. This is inherently risky because the obligation to make payments remains regardless of the condition of the company or the economy.
2. Debt can only be used up to a point. Beyond that, financial leverage tends to increase the overall costs of financing to the firm as well as encourage creditors to place restrictions on the firm. The limitations of using financial leverage tend to be greatest in industries that are highly cyclical in nature.
3. Operating leverage primarily affects the operating income of the firm. At this point, financial leverage takes over and determines the overall impact on earnings per share.
4. At progressively higher levels of operation than the break-even point, the percentage change in operating income as a result of a percentage change in unit volume diminishes. The reason is primarily mathematical -- as we move to increasingly higher levels of operating income, the percentage change from the higher base is likely to be less.
5. The point of equality only measures indifference based on earnings per share. Since our ultimate goal is market value maximization, we must also be concerned with how these earnings are valued. Two plans that have the same earnings per share may call for different price-earnings ratios, particularly when there is a differential risk component involved because of debt.
6. From a purely economic viewpoint, a firm should not ration capital. The firm should be able to find additional funds and increase its overall profitability and wealth through accepting investments to the point where marginal return equals marginal cost.

Management Consultancy By Cabrera Solution Manual

Mike Jess



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