

# Chapter 12

## Leverage and Capital Structure

**Learning Goal 1: Discuss leverage, capital structure, breakeven analysis, the operating breakeven point, and the effect of changing costs on it.**

- 12.1.1) Generally, increases in leverage result in increased return and risk.  
Answer: TRUE  
Topic: Leverage
- 12.1.2) Breakeven analysis is used by the firm to determine the level of operations necessary to cover all fixed operating costs and to evaluate the profitability associated with various levels of sales.  
Answer: FALSE  
Topic: Breakeven Analysis
- 12.1.3) The firm's operating breakeven point is the level of sales necessary to cover all fixed operating costs.  
Answer: FALSE  
Topic: Operating Breakeven Point
- 12.1.4) Leverage results from the use of fixed-cost assets or funds to magnify returns to the firm's owners.  
Answer: TRUE  
Topic: Leverage
- 12.1.5) Operating leverage is concerned with the relationship between the firm's sales revenue and its operating expenses.  
Answer: FALSE  
Topic: Operating Leverage
- 12.1.6) Financial leverage is concerned with the relationship between the firm's earnings after interest and taxes and its common stock earnings per share.  
Answer: FALSE  
Topic: Financial Leverage
- 12.1.7) Total leverage is concerned with the relationship between the firm's sales revenue and its common stock earnings per share.  
Answer: TRUE  
Topic: Total Leverage
- 12.1.8) Firm's capital structure is the mix of the short-term debt, long-term debt, and equity maintained by the firm.  
Answer: FALSE  
Topic: Capital Structure
- 12.1.9) The levels of fixed-cost assets and funds that management selects affect the variability of returns.  
Answer: TRUE  
Topic: Total Leverage

# Managerial Finance Chapter 12 Solutions

**Simon Buxton**



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