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# CHAPTER 15

## CAPITAL STRUCTURE: BASIC CONCEPTS

### Solutions to Questions and Problems

*NOTE: All end-of-chapter problems were solved using a spreadsheet. Many problems require multiple steps. Due to space and readability constraints, when these intermediate steps are included in this solutions manual, rounding may appear to have occurred. However, the final answer for each problem is found without rounding during any step in the problem.*

1. a. A table outlining the income statement for the three possible states of the economy is shown below. The EPS is the net income divided by the 2,500 shares outstanding. The last row shows the percentage change in EPS the company will experience in a recession or an expansion economy.

	<u>Recession</u>	<u>Normal</u>	<u>Expansion</u>
EBIT	\$5,600	\$14,000	\$18,200
Interest	<u>0</u>	<u>0</u>	<u>0</u>
NI	<u>\$5,600</u>	<u>\$14,000</u>	<u>\$18,200</u>
EPS	\$ 2.24	\$ 5.60	\$ 7.28
%ΔEPS	-60	—	+30

- b. If the company undergoes the proposed recapitalization, it will repurchase:

Share price = Equity / Shares outstanding  
 Share price = \$150,000/2,500  
 Share price = \$60

Shares repurchased = Debt issued / Share price  
 Shares repurchased = \$60,000/\$60  
 Shares repurchased = 1,000

The interest payment each year under all three scenarios will be:

Interest payment = \$60,000(.05) = \$3,000

The last row shows the percentage change in EPS the company will experience in a recession or an expansion economy under the proposed recapitalization.

	<u>Recession</u>	<u>Normal</u>	<u>Expansion</u>
EBIT	\$5,600	\$14,000	\$18,200
Interest	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
NI	<u>\$2,600</u>	<u>\$11,000</u>	<u>\$15,200</u>
EPS	\$1.73	\$ 4.33	\$ 6.03

# Chapter 15 Capital Structure Basic Concepts Multiple

**M Woodhall**



**Chapter 15 Capital Structure Basic Concepts Multiple:**

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