

# FINANCIAL MANAGEMENT

## Chapter 4 – Capital structure & Leverage

### Short Essay 1

If the sales of a company are 5,00,000, variable cost is 70% of sales and fixed costs are 1,00,000, what will be its operating leverage?

#### Solution

Operating leverage=Contribution/EBIT

Sales=500000

Variable cost=500000\*70/100  
=350000

Fixed cost=100000

Contribution=Sales-Variable cost  
= 500000-350000  
=150000

EBIT=Contribution-Fixed cost  
=150000-100000  
=50000 Rs

Operating leverage=150000/50000  
=3

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### SHORT ESSAY 2

A company has a sale of ₹200000.The variable cost are 40% of the sale and fixed expenses are ₹60000.The interest on borrowed capital is assumed to be ₹20000.Calculate FL and CL.

# Foundations Of Financial Management Chapter 4 Answers

**Albert A Gayle**



**Foundations Of Financial Management Chapter 4 Answers:**

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