

**FINANCIAL MANAGEMENT - 2012 UNIVERSITY PAPER**  
**SOLUTION**

**Section I**

**I. (a) Explain the following concepts:**

- i. Distinguish between Operating Leverage and Financing leverage, (note: put the meaning and any one point for 1 mark)

SR.NO	Operating Leverage	Financial Leverage
1.	Operating Leverage results from the existence of fixed operating expenses in the firm's income stream.	Financial Leverage results from the presence of fixed financial charges in the firm's income stream.
2.	It is determined by the relationship between a firm's sales revenues and its earnings before interest and taxes. (EBIT)	It is determined by the relationship between a firm's earnings before interest and tax and after subtracting the interest component.
3.	Operating Leverage = $\frac{\text{Contribution}}{\text{EBIT}}$	Financial Leverage = $\frac{\text{EBIT}}{\text{EBT}}$
4.	It relates to the Assets side of Balance Sheet.	It relates to the Liability side of the Balance Sheet.
5.	It involves operating risk of being unable to cover fixed operating cost.	It involves financial risk of being unable to cover fixed financial cost.
6.	It is concerned with investment decisions.	It is concerned with financing decisions.
7.	It is described as a first stage leverage.	It is described as a second stage leverage.

ii. What is "Trading on Equity"?

- (A) Trading on Equity refers to the practice of using borrowed funds which carries a fixed charge, to obtain a higher return to the Equity Shareholders. With a larger proportion of the debt in the financial structure, the earnings, available to the owners would increase more than proportionately, with an increase in the operating profits of the firm. This is because the debt carries a fixed rate of return and if the firm is able to earn, on the borrowed funds, a rate higher than the fixed charges on loans, the benefit will go to the shareholders. This is referred to as "Trading on Equity". But higher trading on equity could increase the financial leverage and could lead to a higher financial risk. Thus the concept of trading on equity is the financial process of using debt to produce gain for the residual owners or the equity shareholders.

iii. What are Gross and Net Working Capital?

- (A) Gross working capital: The gross working capital refers to investment in all the current assets taken together. Net working capital: The term net working capital refers to excess of total current assets over total current liabilities. (CA - CL)

iv. What are Inter corporate Deposits?

# Fitting Question Paper Of November 2012

**Changfeng Yang, Jun Xie**



## **Fitting Question Paper Of November 2012:**

*China Satellite Navigation Conference (CSNC 2021) Proceedings* Changfeng Yang, Jun Xie, 2021-06-09 China Satellite Navigation Conference CSNC 2021 Proceedings presents selected research papers from CSNC 2021 held during 22nd 25th May 2021 in Nanchang China These papers discuss the technologies and applications of the Global Navigation Satellite System GNSS and the latest progress made in the China BeiDou System BDS especially They are divided into 10 topics to match the corresponding sessions in CSNC2021 which broadly covered key topics in GNSS Readers can learn about the BDS and keep abreast of the latest advances in GNSS techniques and applications

*Managing Adaptation to Climate Risk* Geoff O'Brien, Phil O'Keefe, 2013-07-24 Climate change is the single largest threat to the attainment of the Millennium Development Goals MDGs and sustainable development Addressing climate risk is a challenge for all This book calls for greater collaboration between climate communities and disaster development communities In discussing this the book will evaluate the approaches used by each community to reduce the adverse effects of climate change One area that offers some promise for bringing together these communities is through the concept of resilience This term is increasingly used in each community to describe a process that embeds capacity to respond to and cope with disruptive events This emphasizes an approach that is more focused on pre event planning and using strategies to build resilience to hazards in an adaptation framework The book will conclude by evaluating the scope for a holistic approach where these communities can effectively contribute to building communities that are resilient to climate driven risks

**Test Tubes for Global Intellectual Property Issues** Susy Frankel, 2015-07-02 Small market economies provide a valuable insight into how a country might balance competing interests in global intellectual property As developed countries that are also net importers of intellectual property small market economies have similar concerns to some developing countries This duality of developed and developing country interests has resulted in some innovative ways of calibrating laws so that they both support national economic and social needs and honour international commitments In this book Susy Frankel uses examples from the small market economies of Singapore New Zealand and Israel to address global intellectual property issues Those issues include approaching treaty interpretation to both assist in implementation of obligations and utilisation of flexibilities and effective dispute resolution the links between trade and innovation when and how patent and copyright law can be flexible the importance of trade marks to small businesses parallel importing and the protection of traditional knowledge

*Inhibition in the process of feature binding* Snehlata Jaswal, Feature binding is the process whereby different features such as shape colour size orientation location etc are linked together to form a coherent representation of the object It is a ubiquitous physiological sequence and an essential phase in information processing for it provides the basis of mental representations which in turn are requisite for all cognitive functions It is important to realize though that binding is not an isolated process There are myriad stimuli impinging on our senses at all times vying to gain entry into our consciousness Further not only

does sensory input emanate from a complex dynamic environment but it also enters a neural system that is already activated by previous inputs and is oriented towards future goals Which aspects of the momentary sensory input are selected for further processing depends as much on the state of the system as it does on the sensory input itself Indeed some fundamental questions one may ask about binding are whether why and how some features are selected for binding at the cost of others The bottom up view of information processing is that the input received by the brain is processed in a largely automatic way to the higher centers in the brain The physiological basis of binding is postulated to be either conjunctively coding neurons or synchrony among participating neural networks to encode features and out of phase neural activity to encode separate objects But mere perceptual integration of features whether by synchrony or by specialized neurons does not even begin to capture the implication that binding results in coherent objects fundamental for further information processing An object is not only a bundle of features At the very least the features need to be integrated so that the object can be distinguished from other objects This implies selection and manipulation of the basic information supplied by separate features The top down view of information processing contends that binding is more influenced by the reentrant processes the downward and lateral feedback to the lower areas emanating from the higher centers of the brain Reentrant processes not only help to confirm what is correct but also resolve competition These top down processes are linked to attention and higher cognitive functions help select relevant input We aim to debate what happens to the irrelevant information in the process of binding Are irrelevant features simply lost from the system over time or are they deliberately deleted Is there any inhibitory process involved in binding What is the empirical evidence for such a process at the behavioral level Is such a process active and resource demanding or relatively passive and automatic What do neuropsychological studies show What are the physiological underpinnings of such a process How is it incorporated in computational models to increase our understanding of the binding process The idea is to bring together diverse views on Inhibition in Feature Binding with the ultimate aim of better understanding the process of binding and invoking informed and insightful future research

**Crises, Conflict and Disability** David Mitchell, Valerie Karr, 2014-04-03 People with disabilities are among the most adversely affected during conflict situations or when natural disasters strike They experience higher mortality rates have fewer available resources and less access to help especially in refugee camps as well as in post disaster environments Already subject to severe discrimination in many societies people with disabilities are often overlooked during emergency evacuation relief recovery and rebuilding efforts Countries party to the UN Convention on the Rights of Persons with Disabilities must take all necessary measures to ensure the protection and safety of people with disabilities during situations of armed conflict humanitarian emergencies and natural disasters Such aid should be designed to support preparedness response recovery and rebuilding This book includes perspectives from around the globe and explores the implications at the policy programme and personal level discussing issues such as How can national laws policies and regulations provide guidance methods and

strategies to integrate and coordinate inclusive emergency management What should people with disabilities know in order to be prepared for emergency situations What lessons have we learned from past experiences What are the current shortfalls physical and cultural that put people with disabilities at risk during emergencies and what can be done to improve these situations e g through new technologies and disaster planning How does disability affect people s experiences as refugees and other displaced situations what programmes and best practices are in place to protect and promote their rights during their period of displacement How must disabled people with disabilities be factored in to the resettlement and rebuilding process does an opportunity for ensuring universal access exist in the rebuilding process What is the impact of disasters and conflicts on such special populations as disabled women disabled children and those with intellectual disabilities Spotlighting a pressing issue that has long been neglected in emergency planning fields this innovative book discusses how to meet the needs of people with disabilities in crises and conflict situations It is an important reference for all those working in or researching disability and inclusion and emergency and disaster management both in developed and developing countries

*Organisational Behaviour* Jack Maxwell Wood,Rachid M. Zeffane,Michele Fromholtz,Retha Wiesner,Rachel R. Morrison,Aharon Factor,Tui McKeown,John R. Schermerhorn, Jr.,James G. Hunt,Richard N. Osborn,2015-08-31  
Organisational Behaviour Core Concepts and Applications Fourth Australasian edition is the ideal resource for a one semester Organisational Behaviour course Fourteen concise relevant and tightly focused chapters presented in a highly visual manner are designed to engage rather than overwhelm students Numerous case studies and real world examples throughout the text examine how organisations in the Australian New Zealand and Asian region are responding to contemporary business issues such as sustainable business practices and ethical considerations the gender pay gap employee stress and work life balance workforce flexibility and casualisation gen Y and the ageing workforce skills shortages globalisation telecommuting outsourcing diversity in the workplace and managing cross cultural teams the 24 7 nature of contemporary communication technology including social media Complemented by the latest research in the field this text provides a thorough analysis of contemporary organisational behaviour [Machine Learning in Heliophysics](#) Thomas Berger,Enrico Camporeale,Bala Poduval,Veronique A. Delouille,Sophie A. Murray,2021-11-24 **Acta Theriologica** ,2013

**Bank of Japan Monetary and Economic Studies** ,2012 **Canadian Journal of Forest Research** ,2014

*Conservation and Development in Cambodia* Sarah Milne,Sango Mahanty,2015-02-11 Written by leading authorities from Australasia Europe and North America this book examines the dynamic conflicts and synergies between nature conservation and human development in contemporary Cambodia After suffering conflict and stagnation in the late twentieth century Cambodia has experienced an economic transformation in the last decade with growth averaging almost ten per cent per year partly through investment from China However this rush for development has been coupled with tremendous social and environmental change which although positive in some aspects has led to rising inequality and profound shifts in the

condition ownership and management of natural resources High deforestation rates declining fish stocks biodiversity loss and alienation of indigenous and rural people from their land and traditional livelihoods are now matters of increasing local and international concern The book explores the social and political dimensions of these environmental changes in Cambodia and of efforts to intervene in and improve current trajectories for conservation and development It provides a compelling analysis of the connections between nature state and society pointing to the key role of grassroots and non state actors in shaping Cambodia s frontiers of change These insights will be of great interest to scholars of Southeast Asia and environment development issues in general **Canadian Journal of Fisheries and Aquatic Sciences** ,2014 **Monetary and**

**Economic Studies** ,2012 **Manipulative approaches to human brain dynamics** Keiichi Kitajo,Takashi Hanakawa, Risto Juhani Ilmoniemi,Carlo Miniussi,2015-05-29 In this EBook we highlight how newly emerging techniques for non invasive manipulation of the human brain combined with simultaneous recordings of neural activity contribute to the understanding of brain functions and neural dynamics in humans A growing body of evidence indicates that the neural dynamics e g oscillations synchrony are important in mediating information processing and networking for various functions in the human brain Most of previous studies on human brain dynamics however show correlative relationships between brain functions and patterns of neural dynamics measured by imaging methods such as electroencephalography EEG magnetoencephalography MEG near infrared spectroscopy NIRS positron emission tomography PET and functional magnetic resonance imaging fMRI In contrast manipulative approaches by non invasive brain stimulation NIBS have been developed and extensively used These approaches include transcranial magnetic stimulation TMS and transcranial electric stimulation tES such as transcranial direct current stimulation tDCS alternating current stimulation tACS and random noise stimulation tRNS which can directly manipulate neural dynamics in the intact human brain Although the neural correlate approach is a strong tool we think that manipulative approaches have far greater potential to show causal roles of neural dynamics in human brain functions There have been technical challenges with using manipulative methods together with imaging methods However thanks to recent technical developments it has become possible to use combined methods such as TMS EEG coregistration We can now directly measure and manipulate neural dynamics and analyze functional consequences to show causal roles of neural dynamics in various brain functions Moreover these combined methods can probe brain excitability plasticity and cortical networking associated with information processing in the intact human brain The contributors to this EBook have succeeded in showcasing cutting edge studies and demonstrate the huge impact of their approaches on many areas in human neuroscience and clinical applications **The Haberdasher** ,1926 **Army-Navy-Air Force Register and Defense Times** ,1904 **Colliery Guardian, and Journal of the Coal and Iron Trades** ,1922

*The Business Printer* Porte Publishing Company, Salt Lake City,1944 **The United States Army and Navy Journal and Gazette of the Regular and Volunteer Forces** ,1905 *The Etude* ,1907 Includes music

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