
CHAPTER 2

Solution Manual for Essentials of Corporate Finance 7th Edition by Ross

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Answers to Concepts Review and Critical Thinking Questions

1. Liquidity measures how quickly and easily an asset can be converted to cash without significant loss in value. It's desirable for firms to have high liquidity so that they can more safely meet short-term creditor demands. However, liquidity also has an opportunity cost. Firms generally reap higher returns by investing in illiquid, productive assets. It's up to the firm's financial management staff to find a reasonable compromise between these opposing needs.
2. The recognition and matching principles in financial accounting call for revenues, and the costs associated with producing those revenues, to be "booked" when the revenue process is essentially complete, not necessarily when the cash is collected or bills are paid. Note that this way is not necessarily correct; it's the way accountants have chosen to do it.
3. Historical costs can be objectively and precisely measured, whereas market values can be difficult to estimate, and different analysts would come up with different numbers. Thus, there is a tradeoff between relevance (market values) and objectivity (book values).
4. Depreciation is a non-cash deduction that reflects adjustments made in asset book values in accordance with the matching principle in financial accounting. Interest expense is a cash outlay, but it's a financing cost, not an operating cost.
5. Market values can never be negative. Imagine a share of stock selling for $-\$20$. This would mean that if you placed an order for 100 shares, you would get the stock along with a check for \$2,000. How many shares do you want to buy?

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CL Gary



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