

**Trans Am Corporation – Example 1**

The Trans Am corporation currently has no debt in its capital structure. The firm is considering a restructuring that would involve a 50% debt financing. The current and the proposed capital structures are presented in Table 1.

	<b>Current</b>	<b>Proposed</b>
<b>Assets</b>	<b>\$8,000,000</b>	<b>\$8,000,000</b>
<b>Debt</b>	<b>\$0</b>	<b>\$4,000,000</b>
<b>Equity</b>	<b>\$8,000,000</b>	<b>\$4,000,000</b>
<b>Debt/Equity Ratio</b>	<b>0.0</b>	<b>1.0</b>
<b>Share Price</b>	<b>\$20</b>	<b>\$20</b>
<b>Shares Outstanding</b>	<b>400,000</b>	<b>200,000</b>
<b>Interest rate</b>	<b>10%</b>	<b>10%</b>

To investigate the impact of capital structuring, we will compare the firm's current capital structure to the proposed capital structure under three scenarios. The scenarios reflect different assumptions about the firm's EBIT (earnings before interest and taxes). Under the expected scenario, EBIT is \$1 million. In the recession scenario, the EBIT falls to \$500,000 and in the expansion scenario, the EBIT rises to \$1.5 million.

The impact of leverage on the EPS and the ROE can be seen in Table 2.

# Cfp Investments Module Study Guide

**Huangqi Zhang**



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