#### I. PROBLEM SOLVING

Answer the following items using the financial statements below. Encircle the letter of the correct answer. Show your computations. (8 items x 5 points)

Corporatio Comparative Statement	of Financial	
For the Years Ended 2018	3 and 201A	(in
pesos)	201B	201A
Cash and Cash	2.450	2.094
Equivalents		765.5
Receivables	1.813	1,611
Inventories	1,324	1,060
Prepaid Expenses	1.709	2.120
Total Current Assets	7,296	6885
Noncurrent Assets	18.500	$_{-15.737}$
Total Assets	25,796	22,622
Current Liabilities	7.230	8,467
Long-Term Liabilities	4,798	3,792
Common Stock	6,568	4,363
Retained Earnings	7.200	6,000
Total Liabilities and Equity	25.796	22.623

Income Statement For the Year Ended 2018	(in nesse)
rot the real chided 2016	201B
Sales	20,941
Less: Cost of Goods Sold	7.05
Gross Profit	13,886
Less: Operating expenses	7.06
Income from operations	6,821
Less: Interest expense	21
Income before taxes	6,611
Less: Income tax	2.56
Net Income	4,048

4.0	Which statement best describes ABC's acid-test ratio for 20167		
	a. Greater than 1	c. Less than 1	
	b. Equal to 1	d. None of the above	
2.	Inventory turnover (amount rounded)?		
	a. Six (6) times	c. Eight (8) times	
	b. Seven (7) times	<li>d. Cannot be determin</li>	red
3.	Days' sales in receivables (amounts		
	rounded)?	c. 32 days	
	a. 28 days	d. 34 days	
	b. 30 days		
44.	Times-interest-earned ratio?	c. 32 times	

nes-interest-earned ratio?	C.	32 times
a. 54.7%	d.	34 times
b. 19 times		

# **Managerial Accounting Problems And Solutions**

**RJ Shavelson** 

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