

Multiple-choice questions: (0.5 point for each question)

- Comparisons of financial data made within a company are called:
 - intra-company comparisons.
 - interior comparisons.
 - intercompany comparisons.
 - intramural comparisons.
- Asset turnover measures:
 - how often a company replaces its assets.
 - how efficiently a company uses its assets to generate sales.
 - the portion of the assets that have been financed by creditors.
 - the overall rate of return on assets.
- Which one of the following would not be considered a liquidity ratio?
 - Current ratio.
 - Inventory turnover.
 - Acid-test ratio.
 - Return on assets.

4. The following financial statement information is available for Long Corporation:

	2017	2016
Net income	\$ 15,000	\$ 80,000
Income tax expense	30,000	25,000
Interest expense	18,000	14,000
Dividends paid to preferred stockholders	22,000	20,000
Dividends paid to preferred stockholders	15,000	10,000

The times interest earned for 2017 is:

- 7.4 times.
- 6.4 times.
- 8.2 times.
- 7.8 times.

Workout problems: Show your work! (8 points)

1. Lewis Corporation experienced a fire on December 31, 2017, in which its financial records were partially destroyed. It has been able to salvage some of the records and has ascertained the following balances. (2 points)

	December 15, 2017	December 31, 2016
Cash	\$ 30,000	\$ 10,000
Receivables (net)	85,000	125,000
Inventory	200,000	180,000
Accounts payable	50,000	30,000

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L Darling-Hammond



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