Financial Reporting and Analysis Chapter 5 Solutions Essentials of Financial Statement Analysis Exercises

Exercises

E5-1. Inventory turnover (AICPA adapted)

Inventory turnover =
$$\frac{\text{Cost of goods sold}}{\text{Average inventory}} = \frac{\$2,200,000}{\$550,000} = 4.0$$

 $\$550,000 = \frac{\$500,000 + \$600,000}{2}$

E5-2. Receivable and inventory turnover (AICPA adapted)

Accounts receivable turnover
$$= \frac{\text{Net credit sales}}{\text{Average trade receivables}} = \frac{\$2,500,000}{\$462,500} = 5.41$$

$$\$462,500 = \frac{\$475,000 + \$450,000}{2}$$
Inventory turnover = $\frac{\text{Cost of goods gold}}{\text{Average inventory}} = \frac{\$2,000,000}{\$575,000} = 3.48$

$$\$575,000 = \frac{\$600,000 + \$550,000}{\$}$$

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