

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

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

- a. 7.4 times.
- b. 6.4 times.
- c. **8.3 times.**
- d. 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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M Carnoy



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Table of Contents Managerial Accounting Chapter Quiz

1. Understanding the eBook Managerial Accounting Chapter Quiz
 - The Rise of Digital Reading Managerial Accounting Chapter Quiz
 - Advantages of eBooks Over Traditional Books
2. Identifying Managerial Accounting Chapter Quiz
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Managerial Accounting Chapter Quiz
 - User-Friendly Interface
4. Exploring eBook Recommendations from Managerial Accounting Chapter Quiz

- Personalized Recommendations
- Managerial Accounting Chapter Quiz User Reviews and Ratings
- Managerial Accounting Chapter Quiz and Bestseller Lists
- 5. Accessing Managerial Accounting Chapter Quiz Free and Paid eBooks
 - Managerial Accounting Chapter Quiz Public Domain eBooks
 - Managerial Accounting Chapter Quiz eBook Subscription Services
 - Managerial Accounting Chapter Quiz Budget-Friendly Options
- 6. Navigating Managerial Accounting Chapter Quiz eBook Formats
 - ePub, PDF, MOBI, and More
 - Managerial Accounting Chapter Quiz Compatibility with Devices
 - Managerial Accounting Chapter Quiz Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Managerial Accounting Chapter Quiz
 - Highlighting and Note-Taking Managerial Accounting Chapter Quiz
 - Interactive Elements Managerial Accounting Chapter Quiz
- 8. Staying Engaged with Managerial Accounting Chapter Quiz
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Managerial Accounting Chapter Quiz
- 9. Balancing eBooks and Physical Books Managerial Accounting Chapter Quiz
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Managerial Accounting Chapter Quiz
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Managerial Accounting Chapter Quiz
 - Setting Reading Goals Managerial Accounting Chapter Quiz
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Managerial Accounting Chapter Quiz

- Fact-Checking eBook Content of Managerial Accounting Chapter Quiz
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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