

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)

ABC Corporation Comparative Statement of Financial Position For the Years Ended 201B and 201A (in pesos)		
	201B	201A
Cash and Cash Equivalents	2,450	2,094
Receivables	1,813	1,611
Inventories	1,324	1,060
Prepaid Expenses	<u>1,709</u>	<u>2,120</u>
Total Current Assets	7,296	6885
Noncurrent Assets	<u>18,500</u>	<u>15,737</u>
Total Assets	<u>25,796</u>	<u>22,622</u>
Current Liabilities	7,230	8,467
Long-Term Liabilities	4,798	3,792
Common Stock	6,568	4,363
Retained Earnings	<u>7,200</u>	<u>6,000</u>
Total Liabilities and Equity	<u>25,796</u>	<u>22,622</u>

ABC Corporation Income Statement For the Year Ended 201B (in pesos)	
	201B
Sales	20,941
Less: Cost of Goods Sold	<u>7,055</u>
Gross Profit	13,886
Less: Operating expenses	<u>7,065</u>
Income from operations	6,821
Less: Interest expense	<u>210</u>
Income before taxes	6,611
Less: Income tax	<u>2,563</u>
Net Income	<u>4,048</u>

- Which statement best describes ABC's acid-test ratio for 201B?
 - Greater than 1
 - Equal to 1
 - Less than 1**
 - None of the above
- Inventory turnover (amount rounded)?
 - Six (6) times**
 - Seven (7) times
 - Eight (8) times
 - Cannot be determined
- Days' sales in receivables (amounts rounded)?
 - 28 days
 - 30 days**
 - 32 days
 - 34 days
- Times-interest-earned ratio?
 - 54.7%
 - 19 times
 - 32 times**
 - 34 times

Managerial Accounting Problems And Solutions

David Mueller, Ralf Trost



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Financial Accounting Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them *Managerial Accounting* Jerry J. Weygandt,Paul D.

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Game Theory in Management Accounting David Mueller,Ralf Trost,2017-09-21 This book demonstrates what kind of problems originating in a management accounting setting may be solved with game theoretic models Game theory has experienced growing interest and numerous applications in the field of management accounting The main focus traditionally has been on the field of non cooperative behaviour but the area of cooperative game theory has developed rapidly and has received increasing attention Intensive research in combination with the changing culture of publishing has produced a

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