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Solutions

CHAPTER 2

$$\text{Present current ratio} = \frac{\$1,312,500}{\$525,000} = 2.5$$

$$\text{Minimum current ratio} = \frac{\$1,312,500 + \Delta NP}{\$525,000 + \Delta NP} \geq 2.0$$

$$\begin{aligned} 2-2 \quad \$1,312,500 + \Delta NP &= \$1,050,000 + 2\Delta NP \\ \Delta NP &= \$262,500 \end{aligned}$$

Short-term debt can increase by a maximum of \$262,500 without violating a 2-to-1 current ratio, assuming that the entire increase in notes payable is used to increase current assets. Because we assumed that the additional funds would be used to increase inventory, the inventory account will increase to \$637,500 = \$375,000 + \$262,500, and current assets will total \$1,575,000.

$$\begin{aligned} \text{Quick ratio} &= (\$1,575,000 - \$637,500) / \$787,500 \\ &= \$937,500 / \$787,500 \\ &= 1.19\times \end{aligned}$$

$$(1) \quad \frac{\text{Current assets}}{\text{Current liabilities}} = 3.0$$

$$\frac{\$810,000}{\text{Current liabilities}} = 3.0$$

$$\text{Current liabilities} = \$270,000$$

$$(2) \quad \frac{\text{Current assets} - \text{Inventories}}{\text{Current liabilities}} = 1.4$$

$$\frac{\$810,000 - \text{Inventories}}{\$270,000} = 1.4$$

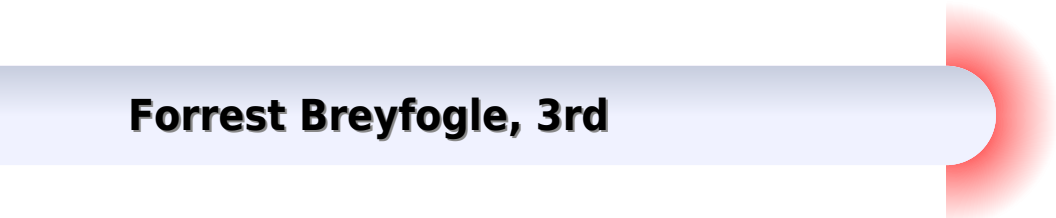
$$\text{Inventories} = \$432,000$$

$$(3) \quad \text{Current assets} = \text{Cash} + \text{Marketable securities} + \text{Accounts receivable} + \text{Inventories}$$

$$\$810,000 = \$120,000 + \text{Accounts receivable} + \$432,000$$

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