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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.

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

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

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

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

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

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

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

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

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

# Cfin 3 Solution Manual

**RD Boyd**



## **Cfin 3 Solution Manual:**

Cfin 3 Solution Manual: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the fascinating narratives that have captivated audiences this year. The Must-Read : Colleen Hoovers "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and suspenseful novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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