

Quiz & Worksheet - Financial Statement Ratios

1. There are five basic _____ which are calculated using information found in the balance sheet and income statement that are measures of the productivity and efficiency of a business.

- ☐ financial statement ratios
- ☐ industry ratios
- ☐ investment ratios
- ☐ market entry ratios

2. Using the image of the balance sheet, what is this company's current ratio?

Balance Sheet December 31, 2019			
Assets		Liabilities	
Current Assets		Current Liabilities	
Cash	\$1,800	Accounts Payable	\$8,000
Accounts Receivable	900	Accounts Payable	400
Prepaid Rent	1,000	Unearned Revenue	1,000
Inventory	35,800	Total Current Liabilities	95,400
Total Current Assets	38,500	Long-term Liabilities	99,500
		Total Liabilities	194,900
Long-term Assets		Owner's Equity	
Land/building improvements	100,000	Retained Earnings	11,800
Accumulated Depreciation	(12,000)	Common Stock	95,000
Total Long-term Assets	88,000	Total Owner's Equity	106,800
Total Assets	126,500	Total Liabilities and Owner's Equity	301,700

- ☐ .49
- ☐ 1.46
- ☐ 1.48
- ☐ 1.49

3. Calculate this company's quick ratio using the balance sheet image.

Balance Sheet December 31, 2019			
Assets		Liabilities	
Current Assets		Current Liabilities	
Cash	\$1,800	Accounts Payable	\$8,000
Accounts Receivable	900	Accounts Payable	400
Prepaid Rent	1,000	Unearned Revenue	1,000
Inventory	35,800	Total Current Liabilities	95,400
Total Current Assets	38,500	Long-term Liabilities	99,500
		Total Liabilities	194,900
Long-term Assets		Owner's Equity	
Land/building improvements	100,000	Retained Earnings	11,800
Accumulated Depreciation	(12,000)	Common Stock	95,000
Total Long-term Assets	88,000	Total Owner's Equity	106,800
Total Assets	126,500	Total Liabilities and Owner's Equity	301,700

- ☐ 1.86
- ☐ 1.48
- ☐ 0.66
- ☐ 0.54

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