

**Chapter 2 Financial Statements Analysis  
Answer Key**

**TRUE OR FALSE**

1	TRUE	11	TRUE	21	TRUE	31	FALSE
2	FALSE	12	FALSE	22	TRUE	32	FALSE
3	TRUE	13	TRUE	23	TRUE	33	FALSE
4	TRUE	14	FALSE	24	FALSE	34	FALSE
5	TRUE	15	TRUE	25	TRUE	35	FALSE
6	TRUE	16	TRUE	26	TRUE	36	TRUE
7	FALSE	17	TRUE	27	FALSE	37	TRUE
8	FALSE	18	FALSE	28	FALSE	38	TRUE
9	TRUE	19	FALSE	29	TRUE	39	FALSE
10	FALSE	20	TRUE	30	FALSE	40	FALSE

**MULTIPLE CHOICE QUESTIONS**

1	B	11	D	21	B	31	C
2	A	12	B	22	C	32	C
3	D	13	B	23	C	33	B
4	A	14	C	24	A	34	D
5	A	15	A	25	B	35	C
6	C	16	B	26	D	36	C
7	C	17	D	27	D	37	B
8	A	18	D	28	C	38	C
9	D	19	D	29	B	39	D
10	C	20	C	30	B	40	C

**MULTIPLE CHOICE PROBLEMS**

1	D	$(P26,000 - P24,000) / P24,000 =$	<u>0.0833</u>
2	D	$(P20,000 / 1.15\%) =$	<u>17,391.30</u>
3	A	$(P770 / 700) =$	<u>1.10</u>
4	C	$(P750,000 - P600,000) / P600,000 =$	<u>0.25</u>
5	D	Average daily sales / 365 days $P5,840,000 / 365 \text{ days} = P16,000$ Average A/R / Average daily sales $P800,000 / P16,000 =$	<u>50 days</u>
6	B	A/R TO = Net credit sales / average A/R $P5,840,000 / [(P780,000 + P820,000) / 2] =$	<u>7.30 times</u>
7	C	P/E = MV per share / EPS = P50 / 5 = EPS = P250,000 / 50,000 shares = P5 per share	<u>10.00 times</u>
8	C	P/OE = Dividend per share / EPS = (P60,000 / 50,000 sh.) / P5	<u>0.20</u>

# Interpreting And Analyzing Financial Statements Answer Key

**DJ Losen**



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