

A is correct. The debt-equity ratio decreased, thereby improving solvency; the fixed charge ratio remained the same.

$$\text{Fixed charge coverage ratio} = \frac{\text{EBIT} + \text{Lease payments}}{\text{Interest payments} + \text{Lease payment}}$$

$$\text{Fixed charge coverage ratio 2013} = \frac{362.5 + 30}{75 + 30} = 3.74$$

$$\text{Fixed charge coverage ratio 2012} = \frac{325 + 34}{62 + 34} = 3.74$$

$$\text{Debt-to-equity ratio} = \frac{\text{Total debt}}{\text{Equity}}$$

$$\text{Debt-to-equity ratio 2013} = (150 + 200 + 1200) / 2580 = 60.0\%$$

$$\text{Debt-to-equity ratio 2012} = (152 + 195 + 1150) / 2400 = 62.4\%$$

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Minjie Lin



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