

Chapter 2 WileyPlus Reading Questions

BE2-1, BE2-5, BE2-6, BE2-7, BE2-9, E2-1, E2-2, E2-3, E2-5, P2-2A, P2-4A, P2-7A, P2-4B, P2-5B

BE2-1:

1. Current assets
2. Long-term investments
3. Property, plant, and equipment
4. Intangible assets
5. Current liabilities
6. Non-current liabilities
7. Share capital
8. Retained earnings

Classify each of the following selected accounts by writing in the number of its appropriate classification above:

- (a) 5 Accounts payable
 (b) 1 Accounts receivable
 (c) 3 Accumulated depreciation
 (d) 3 Buildings
 (e) 1 Cash
 (f) 7 Common shares
 (g) 5 Current portion of mortgage payable
 (h) 4 Patents
 (i) 8 Dividends declared
 (j) 5/6 Income tax payable
 (k) 2 Long-term investments
 (l) 3 Land
 (m) 1 Inventory
 (n) 1 Supplies
 (o) 6 Mortgage payable, due in 20 years
 (p) 1 Prepaid insurance
 (q) 5 Unearned revenue

BE2-5:

BE2-5 Indigo Books & Music Inc. reported the following selected information for the years ended April 2, 2016, and March 2, 2015. (In thousands):

	2016	2015
Total current assets	\$453,254	\$421,855
Total current liabilities	235,400	233,079

- (a) Calculate the working capital and current ratio for each year.
 (b) Was Indigo's liquidity **stronger** or weaker in 2016 compared with 2015?

Calculate ratios and evaluate comments.

	2016	2015
Working Capital	217,854	198,776
Current Ratio	1.925	1.89

Chapter 2 Wiley

Brianne Donaldson, Ana Bajželj



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