

Example: Telus Corporation Balance Sheets (December 31, 2008 and 2009)

	2008	2009		2008	2009
Assets			Liabilities and Owners' Equity		
Cash	\$150	\$200	Accounts payable	\$350	\$250
Accounts receivable	350	400	Notes payable	400	300
Inventory	550	600	Long-term debt	1,000	1,400
Net fixed assets	3,600	3,600	Common stock	1,300	1100
			Retained earnings	1,600	1,750
Total assets	\$4,650	\$4,800		\$4,650	\$4,800

1. Which of the following statement is incorrect?

- A. \$100 as source of cash from notes payables
- B. \$50 as source of cash from account receivables
- C. \$200 as source of cash from common stock
- D. \$100 as use of cash from accounts payable
- E. none of the above

2. Which of the following statement would best describe Telus Corporation's debt levels if the industry average for total debt ratio was 45% for year 2008?

- A. Good because it is slightly above the industry average
- B. Bad because it is slightly below the industry average
- C. Ok because it is below the industry average
- D. Unacceptable because it is below the optimum debt level
- E. None of the above

Vector Analysis Multiple Choice Questions And Answers

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