

Some recent financial statements for Smolira Golf, Inc., follow.

SMOLIRA GOLF, INC.					
Balance Sheets as of December 31, 2018 and 2019					
	2018		2019		
Assets			Liabilities and Owners' Equity		
Current assets:			Current liabilities:		
Cash	\$	3,001	\$	2,988	\$ 2,870
Accounts receivable		4,732		1,785	2,886
Inventory		12,618		97	114
Total	\$	20,351	Total	\$	4,070
			Long-term debt	\$14,000	\$16,780
			Owners' equity:		
			Common stock		
			and paid-in surplus	\$41,500	\$41,500
Fixed assets:			Accumulated retained earnings	15,689	39,623
Net plant and equipment	\$54,908	\$ 80,473	Total	\$ 57,889	\$ 81,123
Total assets	\$75,259	\$102,853	Total liabilities and owners' equity	\$75,259	\$102,853

SMOLIRA GOLF, INC. 2019 Income Statement	
Sales	\$ 188,770
Cost of goods sold	126,903
Depreciation	5,263
EBIT	\$56,604
Interest paid	1,360
Taxable income	\$55,244
Taxes	19,335
Net income	\$35,909
Dividends	\$ 11,975
Retained earnings	23,934

Smolira Golf has 13,000 shares of common stock outstanding, and the market price for a share of stock at the end of 2019 was \$84.

- What is the price-earnings ratio? (Do not round intermediate calculations and round your answer to 2 decimal places, e.g., 32.16.)
- What is the price-sales ratio? (Do not round intermediate calculations and round your answer to 2 decimal places, e.g., 32.16.)
- What are the dividends per share? (Do not round intermediate calculations and round your answer to 2 decimal places, e.g., 32.16.)
- What is the market-to-book ratio at the end of 2019? (Do not round intermediate calculations and round your answer to 2 decimal places, e.g., 32.16.)

a.	Price-earnings ratio		times
b.	Price-sales ratio		times
c.	Dividends per share		
d.	Market-to-book ratio		times

Solution Manual Smolira

Annelies Wilder-Smith



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