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	Average inventory	7,100	34,000	
	Net cash provided by operating activities	6,000	25,800	
	Capital expenditures	1,800	11,500	
	Dividends	450	3,700	
	(a) For each company, compute the following ratios. (Round all answers to 2 decimal places, e.g. 1.83 or 1.83%.)			
	Ratio	Target	Wal-Mart	
(1)	Current ratio	: 1	: 1	
(2)	Accounts receivable turnover	times	times	
(3)	Average collection period	days	days	
(4)	Inventory turnover	times	times	
(5)	Days in inventory	days	days	
(6)	Profit margin	%	%	
(7)	Asset turnover	times	times	
(8)	Return on assets	%	%	
(9)	Return on common stockholders' equity	%	%	
(10)	Debt-to-assets ratio	%	%	
(11)	Times interest earned	times	times	
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relatable end of chapter problems and applications grounded in modern business scenarios this text actively engages students helping them develop a deeper understanding of cost accounting fundamentals and the decision making skills they will take with them into their future careers With integrated examples and practical applications that resonate with students this text helps highlight the value and impact of cost accounting in everyday life and makes complex concepts more accessible Mini Analysis and Decision Making cases and Excel Data Analytics activities at the end of each chapter provide further opportunities for students to expand their critical thinking and analysis skills as well Written for students and with the student perspective in mind this text supports long term concept retention to build a strong foundation for success both in and beyond the classroom

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