

Chapter 03

Working with Financial Statements

Test Bank - Static **Key**

1. Common-size financial statements present all balance sheet account values as a percentage of:

- A. the forecasted budget.
- B. sales.
- C. total equity.
- D. total assets.
- E. last year's account value.

AACSB: Analytical Thinking
Accessibility: Keyboard Navigation
Bloom's: Remember
Difficulty: 1 Easy

Learning Objective: 03-01 Standardize financial statements for comparison purposes.
Section: 3.1 Standardized Financial Statements
Topic: Standardized financial statements

2. The ratios that are based on financial statement values and used for comparison purposes are called:

- A. financial ratios.
- B. industrial statistics.
- C. equity standards.
- D. accounting returns.
- E. analytical standards.

AACSB: Analytical Thinking
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Difficulty: 1 Easy

Learning Objective: 03-02 Compute and, more importantly, interpret some common ratios.
Section: 3.2 Ratio Analysis
Topic: Ratio analysis

3. The DuPont identity can be accurately defined as:

- A. Return on equity \times Total asset turnover \times Equity multiplier.
- B. Equity multiplier \times Return on assets.
- C. Profit margin \times Return on equity.
- D. Total asset turnover \times Profit margin \times Debt-equity ratio.
- E. Equity multiplier \times Return on assets \times Profit margin.

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Learning Objective: 03-02 Compute and, more importantly, interpret some common ratios.
Section: 3.3 The DuPont Identity
Topic: DuPont identity

4. Which one of the following is the maximum growth rate that a firm can achieve without any additional external financing?

- A. DuPont rate

Test Bank Tb Using Info Tech

Reeta Sahoo, Gagan Sahoo



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