

**Principles of Managerial Finance, 12e (Gitman)**  
**Chapter 14 Working Capital and Current Assets Management**

**Learning Goal 1: Understand short-term financial management, net working capital, and the related tradeoff between profitability and risk.**

- 1) A firm that is unable to pay its bills as they come due is technically insolvent.  
Answer: TRUE  
Topic: *Basics of Short-Term Financial Management*  
Question Status: *Previous Edition*
- 2) Short-term financial management is concerned with management of the firm's current assets and current liabilities.  
Answer: TRUE  
Topic: *Basics of Short-Term Financial Management*  
Question Status: *Previous Edition*
- 3) The goal of short-term financial management is to manage each of the firm's current assets and current liabilities in order to achieve a balance between profitability and risk that contributes to the firm's value.  
Answer: TRUE  
Topic: *Basics of Short-Term Financial Management*  
Question Status: *Previous Edition*
- 4) Working capital represents refers to a firm's long term capital.  
Answer: FALSE  
Topic: *Working Capital Management*  
Question Status: *Previous Edition*
- 5) In general, the greater a firm's current assets relative to its short-term obligations, the better able it will be to pay its bills as they come due.  
Answer: TRUE  
Topic: *Working Capital Management*  
Question Status: *Previous Edition*
- 6) The more predictable a firm's cash inflows, the more net working capital it will need.  
Answer: FALSE  
Topic: *Working Capital Management*  
Question Status: *Previous Edition*
- 7) As the ratio of current assets to total assets increases, the firm's risk increases.  
Answer: FALSE  
Topic: *Working Capital Management*  
Question Status: *Previous Edition*
- 8) Because firms are unable to match cash inflows to outflows with certainty, most of them need current liabilities that more than cover outflows for current assets.  
Answer: FALSE  
Topic: *Working Capital Management*  
Question Status: *Previous Edition*

# Managerial Finance Test Answers

**L Cohen**



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