

Financial Statement Analysis

Multiple Choice Questions

1. A firm has a higher quick (or acid test) ratio than the industry average, which implies:
- A. the firm has a higher P/E ratio than other firms in the industry.
 - B. the firm is more likely to avoid insolvency in short run than other firms in the industry.
 - C. the firm may be less profitable than other firms in the industry.
 - D. A and B.
 - E. B and C.

Current assets earn less than fixed assets; thus, a firm with a relatively high level of current assets may be less profitable than other firms. However, its high level of current assets makes it more liquid.

Difficulty: Easy

2. A firm has a lower quick (or acid test) ratio than the industry average, which implies:
- A. the firm has a lower P/E ratio than other firms in the industry.
 - B. the firm is less likely to avoid insolvency in short run than other firms in the industry.
 - C. the firm may be more profitable than other firms in the industry.
 - D. A and B.
 - E. B and C.

Current assets earn less than fixed assets; thus, a firm with a relatively low level of current assets may be more profitable than other firms. However, its low level of current assets makes it less liquid.

Difficulty: Easy

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