

ABILITY

MULTIPLE CHOICE

1. Jones Company has long-term debt of \$1,000,000, while Smith Company, Jones' competitor, has long-term debt of \$200,000. Which of the following statements best represents an analysis of the long-term debt position of these two firms?
 - a. Smith Company's times interest earned should be lower than Jones.
 - b. Jones obviously has too much debt when compared to its competitor.
 - c. Jones should sell more stock and use less debt.
 - d. Smith has five times better long-term borrowing ability than Jones.
 - e. Not enough information to determine if any of the answers are correct.

ANS: E

2. Ingram Dog Kennels had the following financial statistics for 2010:

Long-term debt	\$400,000
(average rate of interest is 3%)	
Interest expense	35,000
Net income	40,000
Income tax	46,000
Operating income	107,000

What is the times interest earned for 2010?

- a. 11.4 times
 - b. 3.3 times
 - c. 3.1 times
 - d. 3.7 times
 - e. none of the answers are correct
3. A times interest earned ratio of 0.90 to 1 means:
 - a. that the firm will default on its interest payment
 - b. that net income is less than the interest expense

Chapter 7 Long Term Debt Paying Ability Solutions

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



Chapter 7 Long Term Debt Paying Ability Solutions:

Chapter 7 Success , Financial Accounting Mary A. Meigs, Robert F. Meigs, Walter B. Meigs, 1994-12 *Financial Accounting* Roger H. Hermanson, James D. Edwards, 1994-11 **Financial Statement Analysis** Wallace Davidson, III, 2020-06-30 This book presents financial statements as a set of dynamic instruments that can be used for accurate relevant and timely financial decisions It focuses on the economic and financial conditions that cause statements to change and discover how businesses can manage liquidity debt and profitability Plus explore effect ratios causal ratios pro forma analysis sustainable growth and much more Key topics covered include valuation techniques effect ratios DuPont system for analyzing profitability causal analysis how to conduct a financial statement analysis users of financial statements forecasting sustainable growth and bankruptcy prediction models Intermediate Accounting IFRS Donald E. Kieso, Jerry J. Weygant, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level *Making Managed Healthcare Work* Peter Boland, 1993 Making Managed Healthcare Work is your comprehensive guide to developing and implementing a new strategic approach to managed care that s practical performance based and results oriented Learn how to prepare for identify pursue negotiate and implement a new type of managed care arrangement that can accomplish the objective of delivering quality care at

competitive prices The Increase in Personal Bankruptcy and the Crisis in Consumer Credit United States. Congress. Senate. Committee on the Judiciary. Subcommittee on Administrative Oversight and the Courts,1997 *International Financial Statement Analysis Workbook* Thomas R. Robinson,Elaine Henry,Wendy L. Pirie,Michael A. Broihahn,2012-04-03

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