Financial Statement Analysis 11th Edition

Exercise 1-11 in Chapter 1

The Tristar Mutual Fund manager is considering an investment in the stock of Best Computer and asks for your opinion regarding the company. Best Computer is a computer hardware sales and service company. Approximately 50% of the company's revenues come from the sale of computer hardware. The rest of the company's revenues come from hardware service and repair contracts. Below are financial ratios for Best Computer and comparative ratios for Best Computer's industry. The ratios for Best Computer are computed using information from its financial statements

| | Best Computer | Industry Average |
|--------------------------------|---------------|------------------|
| Liquidity ratios | | |
| Current ratio | . 3.45 | 3.10 |
| Acid-test ratio | . 2.58 | 1.85 |
| Collection period | . 42.19 | 36/60 |
| Days to sell inventory | | 1,8.29 |
| Capital structure and solvency | | / |
| Total debt to equity | . 0.674 | 0.690 |
| Long-term debt to equity | . 0.368 | 0.400 |
| Times interest earned | 9.20 | 9.89 |
| Return on investment | | |
| Return on assets | . 31.4% | 30.0% |
| Return on common equity | . 52.6% | 50.0% |

<u>Financial Statement Analysis 11th Edition Solution</u> <u>Manual</u>

Tyrone Bynoe, Steve Bounds, Davíd G. Martínez

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