

Suppose **JM Company** reported the following financial data for 2017 and 2016 (in millions).

JM COMPANY		
Balance Sheet (partial)		
	2017	2016
Current assets		
Cash and cash equivalents	\$3,605	\$1,905
Accounts receivable, net	3,105	3,205
Inventories	2,605	2,905
Other current assets	1,795	1,555
Total current assets	<u>\$10,110</u>	<u>\$9,570</u>
Current liabilities	<u>\$4,734</u>	<u>\$5,646</u>

 Your answer is correct.

Calculate the current ratio for 3M for 2017 and 2016. (Round answers to 2 decimal places, e.g. 1.25:1)

	2017	2016
Current ratio	2.23	1.79



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Table of Contents Wiley Plus Solution Accounting

1. Understanding the eBook Wiley Plus Solution Accounting
 - The Rise of Digital Reading Wiley Plus Solution Accounting
 - Advantages of eBooks Over Traditional Books
2. Identifying Wiley Plus Solution Accounting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Wiley Plus Solution Accounting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Wiley Plus Solution Accounting
 - Personalized Recommendations
 - Wiley Plus Solution Accounting User Reviews and Ratings
 - Wiley Plus Solution Accounting and Bestseller Lists
5. Accessing Wiley Plus Solution Accounting Free and Paid eBooks
 - Wiley Plus Solution Accounting Public Domain eBooks
 - Wiley Plus Solution Accounting eBook Subscription Services
 - Wiley Plus Solution Accounting Budget-Friendly Options

6. Navigating Wiley Plus Solution Accounting eBook Formats
 - ePub, PDF, MOBI, and More
 - Wiley Plus Solution Accounting Compatibility with Devices
 - Wiley Plus Solution Accounting Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Wiley Plus Solution Accounting
 - Highlighting and Note-Taking Wiley Plus Solution Accounting
 - Interactive Elements Wiley Plus Solution Accounting
8. Staying Engaged with Wiley Plus Solution Accounting
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Wiley Plus Solution Accounting
9. Balancing eBooks and Physical Books Wiley Plus Solution Accounting
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Wiley Plus Solution Accounting
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Wiley Plus Solution Accounting
 - Setting Reading Goals Wiley Plus Solution Accounting
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Wiley Plus Solution Accounting
 - Fact-Checking eBook Content of Wiley Plus Solution Accounting
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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