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## Chapter 2: Financial Markets and Institutions

The amount of total liabilities and equity will be equal to the total amount of assets as appearing in the liability side of the Balance Sheet. Total amount of liabilities and equity = Total assets The value of Total amount of liabilities and equity is \$2,500,000  
Substitute the values in the formula:

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the balance sheet and sales information using the following financial data: Total assets turnover:  $15\times$  Days sales outstanding: 36.5 days a Inventory turnover ratio:  $5\times$  Fixed assets turnover:  $3.0\times$  Current ratio:  $2.0\times$  Gross profit margin on sales:  $(\text{Sales} - \text{Cost of goods sold})/\text{Sales} = 25\%$  a Calculation is based on a 365-day year.

BALANCE SHEET ANALYSIS Complete the balance sheet and ...  
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The chapter does give speculation some attention, since this is a good way to illustrate the use of a particular instrument based on certain expectations. However, the key is that students have an understanding why firms would consider using these instruments and under what conditions they would use them. Topics to Stimulate Class Discussion 1.

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