

ACCOUNTING ANSWER KEY

1. Which of the following statements is false?
 - a. **Working capital management concerns decisions about all of a firm's assets.**
 - b. Net working capital equals working capital less current liabilities.
 - c. A firm with a current ratio greater than one has positive net working capital.
 - d. Net working capital is that portion of a firm's current assets financed with long-term funds.
2. Which of the following statements is false?
 - a. **Working capital management uses only a small portion of the financial manager's time.**
 - b. Liquidity is the ability to convert an asset into cash without significant loss.
 - c. The goal of working capital management is to maintain optimal level of net working capital.
 - d. Lengthening the cash cycle increases a firm's required level of working capital.
3. Which of the following statements is true?
 - a. The greater the stability of cash flows, the higher the requirement for net working capital.
 - b. Short-term interest rates are generally higher than long-term interest rates.
 - c. Expectations theory can be used only to explain upward sloping yield curves.
 - d. **The traditional yield curve is upward sloping.**
4. Which of the following is true?
 - a. The hedging approach is an example of an aggressive working capital management strategy.
 - b. Long-term financing used to finance current assets under the hedging approach.
 - c. A higher level of working capital increases the firm's profitability.
 - d. **Technical insolvency is the inability of a firm to pay its obligations as they come due.**
5. Which of the following statements is false?
 - a. Maintaining a high level of current assets in the form of marketable securities reduces the profitability of technical insolvency.

Accounting Answer Key

Dheeraj Kumar Singh

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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