

Exercise 10-17 (Part Level Submission)
 Suppose **3M Company** reported the following financial data for 2017 and 2016 (in millions).

3M COMPANY Balance Sheet (partial)		
	2017	2016
Current assets		
Cash and cash equivalents	\$3,055	\$1,905
Accounts receivable, net	3,105	3,205
Inventories	2,605	2,905
Other current assets	1,755	1,555
Total current assets	<u>\$10,520</u>	<u>\$9,570</u>
Current liabilities	<u>\$4,734</u>	<u>\$3,646</u>

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(4)
 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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**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants. The new edition has been updated with the latest IFRS IASB standards. Additional coverage is included on foreign currency translation and LCM. More discussions focus on risk management as a result of the financial crisis. The examples also emphasize current examples in order to help accountants make the connection to their everyday lives.

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