

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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Table of Contents Answers For Wileyplus Accounting Homework P 10

1. Understanding the eBook Answers For Wileyplus Accounting Homework P 10
 - The Rise of Digital Reading Answers For Wileyplus Accounting Homework P 10
 - Advantages of eBooks Over Traditional Books
2. Identifying Answers For Wileyplus Accounting Homework P 10
 - 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 Answers For Wileyplus Accounting Homework P 10
 - User-Friendly Interface
4. Exploring eBook Recommendations from Answers For Wileyplus Accounting Homework P 10

- Personalized Recommendations
- Answers For Wileyplus Accounting Homework P 10 User Reviews and Ratings
- Answers For Wileyplus Accounting Homework P 10 and Bestseller Lists
- 5. Accessing Answers For Wileyplus Accounting Homework P 10 Free and Paid eBooks
 - Answers For Wileyplus Accounting Homework P 10 Public Domain eBooks
 - Answers For Wileyplus Accounting Homework P 10 eBook Subscription Services
 - Answers For Wileyplus Accounting Homework P 10 Budget-Friendly Options
- 6. Navigating Answers For Wileyplus Accounting Homework P 10 eBook Formats
 - ePub, PDF, MOBI, and More
 - Answers For Wileyplus Accounting Homework P 10 Compatibility with Devices
 - Answers For Wileyplus Accounting Homework P 10 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Answers For Wileyplus Accounting Homework P 10
 - Highlighting and Note-Taking Answers For Wileyplus Accounting Homework P 10
 - Interactive Elements Answers For Wileyplus Accounting Homework P 10
- 8. Staying Engaged with Answers For Wileyplus Accounting Homework P 10
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Answers For Wileyplus Accounting Homework P 10
- 9. Balancing eBooks and Physical Books Answers For Wileyplus Accounting Homework P 10
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Answers For Wileyplus Accounting Homework P 10
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Answers For Wileyplus Accounting Homework P 10
 - Setting Reading Goals Answers For Wileyplus Accounting Homework P 10
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Answers For Wileyplus Accounting Homework P 10

- Fact-Checking eBook Content of Answers For Wileyplus Accounting Homework P 10
- 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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