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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

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Total amount of
liabilities and
equity is
\$2,500,000

Substitute the
values in the
formula:

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**BALANCE
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Complete the
balance sheet and
sales information
using the following
financial data:

Total assets

turnover: $15\times$ Days

sales outstanding:

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36.5 days a
Inventory turnover
ratio: 5× Fixed
assets turnover:
3.0× Current ratio:
2.0× Gross profit
margin on sales:
(Sales – Cost of
goods sold)/Sales
= 25% a
Calculation is
based on a
365-day year.

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The chapter does
give speculation
some attention,

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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

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conditions they
would use them.
Topics to Stimulate
Class Discussion 1.

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Step 1 of 4 The relevant cashflows is defined as the cashflows that arise from the addition or replacement of the equipment, from acquisition or from investment. This is

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the decision
pertaining to the
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