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**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>

# Wileyplus Accounting



**(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	<input type="text" value="2.23"/>	<input type="text" value="1.79"/>

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



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