

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

| 3M COMPANY<br>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 | <input type="text" value="2.23"/> | <input type="text" value="1.79"/> |

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