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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"/>

# Wiley Plus Answers Cost Management

**A Gutmann**



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## **Table of Contents Wiley Plus Answers Cost Management**

1. Understanding the eBook Wiley Plus Answers Cost Management
  - The Rise of Digital Reading Wiley Plus Answers Cost Management
  - Advantages of eBooks Over Traditional Books
2. Identifying Wiley Plus Answers Cost Management
  - 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 Wiley Plus Answers Cost Management
  - User-Friendly Interface
4. Exploring eBook Recommendations from Wiley Plus Answers Cost Management
  - Personalized Recommendations
  - Wiley Plus Answers Cost Management User Reviews and Ratings
  - Wiley Plus Answers Cost Management and Bestseller Lists
5. Accessing Wiley Plus Answers Cost Management Free and Paid eBooks
  - Wiley Plus Answers Cost Management Public Domain eBooks

- Wiley Plus Answers Cost Management eBook Subscription Services
- Wiley Plus Answers Cost Management Budget-Friendly Options
- 6. Navigating Wiley Plus Answers Cost Management eBook Formats
  - ePub, PDF, MOBI, and More
  - Wiley Plus Answers Cost Management Compatibility with Devices
  - Wiley Plus Answers Cost Management Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Wiley Plus Answers Cost Management
  - Highlighting and Note-Taking Wiley Plus Answers Cost Management
  - Interactive Elements Wiley Plus Answers Cost Management
- 8. Staying Engaged with Wiley Plus Answers Cost Management
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Wiley Plus Answers Cost Management
- 9. Balancing eBooks and Physical Books Wiley Plus Answers Cost Management
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Wiley Plus Answers Cost Management
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Wiley Plus Answers Cost Management
  - Setting Reading Goals Wiley Plus Answers Cost Management
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Wiley Plus Answers Cost Management
  - Fact-Checking eBook Content of Wiley Plus Answers Cost Management
  - 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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