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	Average inventory	7,100	34,000	
	Net cash provided by operating activities	6,000	25,800	
	Capital expenditures	1,800	11,500	
	Dividends	450	3,700	
	(a) For each company, compute the following ratios. (Round all answers to 2 decimal places, e.g. 1.83 or 1.83%.)			
	Ratio	Target	Wal-Mart	
(1)	Current ratio	: 1	: 1	
(2)	Accounts receivable turnover	times	times	
(3)	Average collection period	days	days	
(4)	Inventory turnover	times	times	
(5)	Days in inventory	days	days	
(6)	Profit margin	%	%	
(7)	Asset turnover	times	times	
(8)	Return on assets	%	%	
(9)	Return on common stockholders' equity	%	%	
(10)	Debt-to-assets ratio	%	%	
(11)	Times interest earned	times	times	
(12)	Free cash flow	\$	\$	
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