

## Chapter 14 Test A Accounting

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see slide 52-chapter 14 Use this information to calculate ratios to measure the well-being of the short-term creditors for Babson Builders, Inc. Accounts Receivable Turnover Rate Accounts Receivable Turnover = Net Sales/Average Accounts Receivable.....example: \$500,000/(\$17,000+\$20,000) / 2 = 27.03 times

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