

SOLUTION 6.2

$$1) \text{ Current ratio} = \frac{\text{Current assets}}{\text{Current liabilities}} = \frac{90,000 + 130,000 + 80,000}{185,000} = 1.62$$

$$2) \text{ Acid test ratio} = \frac{\text{Current assets (excluding inventories)}}{\text{Current liabilities}} = \frac{130,000 + 80,000}{185,000} = 1.14$$

$$3) \text{ Cash ratio} = \frac{\text{Cash and cash equivalents}}{\text{Current liabilities}} = \frac{80,000}{185,000} = 0.43$$

4) Asset structure ratios:

- Non-current assets / Total assets = $175,000 / 475,000 = 36.84\%$
- Current assets / Total assets = $300,000 / 475,000 = 63.16\%$
- Inventories / Total assets = $90,000 / 475,000 = 18.95\%$
- Trade receivables / Total assets = $130,000 / 475,000 = 27.37\%$
- Cash and cash equivalents / Total assets = $80,000 / 475,000 = 16.84\%$

5) Debt to equity ratios:

- Long term: Non-current liabilities / Equity = $50,000 / 240,000 = 20.83\%$
- Debt to equity: Liabilities / Equity = $235,000 / 240,000 = 97.92\%$
- Short term: Current liabilities / Equity = $185,000 / 240,000 = 77.08\%$

