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A. 1.5%. If the annual real rate of interest is 5% and
the expected inflation rate is 4%, the nominal rate of

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interest would be approximately B. 9%. If the annual real rate of interest is 2.5% and the expected inflation rate is 3.7%, the nominal rate of interest would be approximately. B. 6.2%. You purchased a share of stock for \$20.

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Answers to Concepts Review and Critical Thinking
Questions 1. Assuming positive cash flows and a
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Exercises E5-1. Inventory turnover (AICPA adapted)
Inventory turnover = $\frac{\text{Cost of goods sold}}{\text{Average inventory}}$
 $= \frac{\$2,200,000}{\$550,000} = 4.0$
 $\frac{\$550,000}{\$500,000 + \$600,000} = 2$
E5-2. Receivable and
inventory turnover (AICPA adapted) Accounts
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2005, and December 31, 2011. The arithmetic mean
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