

**CHAPTER 20**

**SHORT-TERM SOURCES  
FOR FINANCING CURRENT ASSETS**

**SUGGESTED ANSWERS TO THE REVIEW QUESTIONS AND PROBLEMS**

**I. Questions**

1. It is advisable to borrow in order to take a cash discount when the cost of borrowing is less than the cost of foregoing the discount. If it cost us 36 percent to miss a discount, we would be much better off finding an alternate source of funds for 8 to 10 percent.
2. The prime rate is the rate that a bank charges its most creditworthy customers. The average customer can expect to pay one or two percent (or more) above prime.
3. The stated interest rate is the percentage rate unadjusted for time or method of repayment. The effective interest rate is the true rate and considers all these variables. A 5 percent stated rate for 90 days provides a 20 percent effective rate. The financial manager should recognize the effective rate as the true cost of borrowing. The effective rate is also referred to as the APR (Annual Percentage Rate).
4. Commercial paper can be either purchased or issued by a corporation. To the extent one corporation purchases another corporation's commercial paper as a short-term investment, it is a current asset. Conversely, if a corporation issues its own commercial paper, it is a current liability.
5. Pledging accounts receivable means receivables are used as collateral for a loan; factoring account receivables means they are sold outright to a finance company.
6. Three types of lender control used in inventory financing are
  - a. Blanket inventory lien-general claim against inventory or collateral. No specific items are marked or designated.

# Kennedy Chapter 20 Answer

**Kathleen Armour**



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