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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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