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The current ratio formula is Current Assets/Current liabilities. Therefore the current assets as at 30th June 2011 can be calculated as follows: Current Assets/\$12,000 = 2 Current Assets = \$12,000 x 2 = \$24,000. 2. The current liabilities as at 30th June 2012 can be calculated as follows: \$60,000/Current Liabilities = 4

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