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CHAPTER 14 FINANCIAL STATEMENT ANALYSIS

DISCUSSION QUESTIONS

1. Liquidity is the ability of a company to convert assets into cash. Short-term creditors such as banks and financial institutions are most concerned with liquidity. Solvency is the ability of a company to pay its debts. Long-term creditors, such as bondholders, are primarily concerned with a company's solvency. Profitability is the ability of a company to generate earnings. Investors, such as stockholders, are primarily concerned with profitability because it determines whether the company's stock price will increase.
2. Comparative statements provide information about changes between dates or periods. Trends indicated by comparisons may be far more significant than the data for a single date or period.
3. Before this question can be answered, the increase in net income should be compared with changes in sales, expenses, and assets for the current year. The return on total assets for both periods should also be compared. If these comparisons indicate favorable trends, the operating performance has improved. If not, the apparent favorable increase in net income may be offset by unfavorable trends in other areas.
4. Generally, the two ratios would be very close because most service businesses sell services and hold very little inventory.

Managerial Accounting 14th Edition Ch12

**Cindy D. Edmonds, Thomas P.
Edmonds, Bor-Yi Tsay**



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Weygandt's Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2017-09-05 Weygandt's Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts. This edition helps students get the most out of their accounting course by making practice simple. Designed for a one-semester undergraduate Managerial Accounting course, the authors provide new opportunities for self-guided practice, allowing students to check their knowledge of accounting concepts, skills, and problem-solving techniques and receive personalized feedback at the question, learning objective, and course level. Newly streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and video content and the practice homework and assessment questions. Using metric units and companies with a more global feel, this new text is ideal for courses across the world.

Ebook: Managerial Accounting - Global Edition Ronald Hilton, David Platt, 2014-09-16 We are pleased to present this Global Edition, which has been developed specifically to acquaint students of business with the fundamental tools of managerial accounting and to promote their understanding of the dramatic ways in which business is changing. The emphasis is on teaching students to use accounting information to best manage an organization. Each chapter is written around a realistic business or focus company that guides the reader through the topics of that chapter. There is significant coverage of contemporary topics such as activity-based costing, target costing, the value chain, customer profitability analysis, and throughput costing, while also including traditional topics such as job order costing, budgeting, and performance evaluation. Many of the real-world examples in the Management Accounting Practice boxes have been revised and updated to make them more current, and several new examples have been added. This Global Edition has been adapted to meet the needs of courses outside the United States and does not align with the instructor and student resources available with the U.S. edition.

Working Papers for Exercises and Problems, Volume 1, Chapters 1-14, Financial & Managerial Accounting, Fifth Edition [and] Managerial Accounting, Fifth Edition Belverd E. Needles, 1999 **Managerial Accounting** Irvin N. Gleim, Terry L. Campbell, 1992 *Managerial Accounting* John Y. Lee, 2003 **Managerial Accounting** Don Ricketts, Jack C. Gray, 1991 A text on managerial accounting which covers the fundamental procedures and also emphasizes the uses of accounting information in decision making. This second edition features contemporary topics and additional examples, exercises, and problems. Ancillary package available upon adoption.

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Financial & Managerial Accounting Carl S. Warren, James M. Reeve, Philip E. Fess, 1999 Corporate Financial Accounting by Warren Reeve and Fess incorporates innovations both in content and learning methods This respected author team addresses the needs of both preparers and users of accounting information in an interesting and enlightening manner

Management Accounting, 1986

Managerial Accounting Cindy D. Edmonds, Thomas P. Edmonds, Bor-Yi Tsay, 1998-09 *Management Accounting* Mike Metcalfe, Philip Powell, 1991 Provides a novel perspective on the subject using deductive methods It applies these modelling methods to traditional management accounting techniques with clear explanation given to how the underlying models are derived as well as to the development of more general models

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