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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 Solutions Manual 14th Edition

**John Ellis Price, M. David
Haddock, Horace R. Brock**



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Solutions Manual, Chapters 13-19 to Accompany Managerial Accounting Hilton Ronald W.,1991 **Managerial Accounting** James Jiambalvo,2009-10-19 This resource presents the key accounting concepts that managers must know in order to make informed decisions The fourth edition includes expanded Incremental Measurement and You Get What You Measure sections in each chapter These hallmark features help them focus on real issues New demo problems have been added as well to show how the concepts are applied The end of chapter problems and Links to Practice sections have been revised and updated to connect the techniques to the business world Case studies also enable managers to gain critical and applied thinking skills that are especially important in today s competitive environment *Solutions Manual to Accompany Managerial Accounting* Ray H. Garrison,1988 *Subject Guide to Books in Print* ,1997 **Catalog of Copyright Entries** Library of Congress. Copyright Office,1981 **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1964 Includes Part 1 Number 1 Books and Pamphlets Including Serials and Contributions to Periodicals January June

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