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CHAPTER 3 ANALYSIS OF FINANCIAL STATEMENTS LEARNING OBJECTIVES | Explain why ratio analysis is usually the first step in the analysis of a company's financial statements. | List the five groups of ratios, specify which ratios belong in each group, and explain what information each group...

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3. RATIO ANALYSIS Objectives: After reading this chapter, the students will be able to 1. Construct simple financial statements of a firm. 2. Use ratio analysis in the working capital management. 3.1 Balance Sheet Model of a Firm Business firms require money to run their operations. This money, or capital, is provided by the investors.

BREAKING DOWN 'Ratio Analysis'. 2. Solvency Ratios: also called financial leverage ratios, solvency ratios compare a company's debt levels with its assets, equity, and earnings to evaluate whether a company can stay afloat in the long-term by paying its long-term debt and interest on the debt.

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Chapter 3 Part 1 Financial Statement Analysis

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less we compare it to something. That 'something' is usually ratios from the firm's past (time trend), or ratios from the firm's industry (industry averages).

CHAPTER 5. The financial statements discussed in Chapter 4 provide valuable information about a firm's financial and business health. Ratio analysis involves the construction of ratios using specific elements from the financial statements in ways that help identify the strengths and weaknesses of the firm.

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Chapter 3 Ratio Analysis

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1. Ratios that deviate from the norm merely indicate the possibility of a problem. 2. A single ratio does not provide enough info. 3. Ratios must be calculated using financial statements from the same time. 4. Use audited financial statements. 5. Use financial statements created with the same accounting treatment. 6. Results can be distorted by inflation.

3 types of liquidity ratios discussed? Current Ratio This liquidity ratio is a measure of short-term liquidity and the unit of measurement is either dollars or times.

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Ratio analysis is a very important tool of financial analysis. But despite it's being indispensable, the ratio analysis suffers from a number of limitations. 5.3.1 False accounting data gives false ratios:- Accounting ratios are calculated on the basis of given data given in profit and loss account and balance sheet.

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