1.

|  |  |  |
| --- | --- | --- |
|  | M Score | F Score |
| 2013 | -2.072 | 0.87 |
| 2014 | -2.511 | 0.7 |

2.

From M Score method, the most influential factor is SGI, indicating significantly fast growth in sales. Indeed, the company’s sales grew by 43% and 66% in 2014 and 2013. It can be interpreted as potential manipulation.

From F Score method, the most influential factor is soft assets. Around 93% of total assets are “soft”, making it easier to manipulate.