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financial statements look better than they really are. Seasonal factors can distort ratio analysis. At certain times of the year a firm may have excessive inventories in preparation of a "season" of high demand. Therefore an inventory turnover ratio taken at this time as opposed to after the season will be radically distorted.

#### **Chapter 3 Analysis of Financial Statements**

18-1 CHAPTER 18 Financial Statement Analysis ASSIGNMENT CLASSIFICATION TABLE Study Objectives Questions Brief Exercises Exercises Problems 1. Discuss the need for comparative analysis. 1, 2, 3, 5 1

#### **CHAPTER 18**

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In a vertical analysis on a balance sheet, asset accounts should be calculated as a percentage of total assets and liability and stockholders' equity accounts should be calculated as a percentage of total liabilities and stockholders' equity (which is also

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How to perform Analysis of Financial Statements. This guide will teach you to perform financial statement analysis of the income statement, balance sheet, and cash flow statement including margins, ratios, growth, liquidity, leverage, rates of return and profitability. See examples and step-by-step instruction

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