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CHAPTER 18

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

Case Study on Analysis of Financial Statements at a Furniture Manufacturer . Authors: Calotă ...
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