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Answers and Solutions: 3 - 1 Chapter 3 Analysis of Financial Statements. ANSWERS TO END-OF-CHAPTER QUESTIONS 3-1 a. A liquidity ratio is a ratio that shows the relationship of a firm's cash and other current assets to its current liabilities. The current ratio is found by dividing current

assets by current liabilities.

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Percentage change financial statement analysis gets a little more complicated. When you use this form of analysis, you calculate growth rates for all income statement items and balance sheet accounts relative to a base year. This is a very powerful form of financial statement analysis.

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