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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

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Chapter 3 Analysis of Financial Statements

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Chapter 6 – Analysis and Interpretation of Financial Statements Suggested Solutions Discussion Questions 6.1 A financial ratio is simply a comparison between two financial magnitudes within the financial reports of an entity that provides valuable insights into the financial performance or

position of the entity.

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