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be the benchmark value for this ratio. However, relative to the US airline industry, Southwest Airlines Co. has maintained a higher than average current ratio (with the exception of fiscal year 1994) and its 5 "Analysis of Financial Statements." Leopold A. Bernstein. Richard D. Irwin, 1994.

A Financial Analysis of Southwest Airlines Co. - TekNirvana

Activity ratios are not available for the airline industry The activity of a company can be measured by inventory turnover and average collection period Airline companies carry very little inventory because they are a service industry Transactions are immediate Ratio Analysis:

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CHAPTER FOUR Financial Statement Analysis

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