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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

Chapter 4 Analysis of Financial Statements ANSWERS TO SELECTED END-OF-CHAPTER QUESTIONS 4-1 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.

Chapter 4 Analysis of Financial Statements

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