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## CHAPTER 14 FINANCIAL STATEMENT ANALYSIS

### DISCUSSION QUESTIONS

1. Liquidity is the ability of a company to convert assets into cash. Short-term creditors such as banks and financial institutions are most concerned with liquidity. Solvency is the ability of a company to pay its debts. Long-term creditors, such as bondholders, are primarily concerned with a company's solvency. Profitability is the ability of a company to generate earnings. Investors, such as stockholders, are primarily concerned with profitability because it determines whether the company's stock price will increase.
2. Comparative statements provide information about changes between dates or periods. Trends indicated by comparisons may be far more significant than the data for a single date or period.
3. Before this question can be answered, the increase in net income should be compared with changes in sales, expenses, and assets for the current year. The return on total assets for both periods should also be compared. If these comparisons indicate favorable trends, the operating performance has improved. If not, the apparent favorable increase in net income may be offset by unfavorable trends in other areas.
4. Generally, the two ratios would be very close because most service businesses sell services and hold very little inventory.

# Managerial Accounting Garrison 14th Edition Chapter Solutions Manual

**Carl S. Warren**



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*Study Guide/Workbook to Accompany Intro to Managerial Accounting* Peter C. Brewer,Ray H. Garrison,Eric Noreen,Brewer Peter,Garrison Ray,Noreen Eric,2006-03 This study aid provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises

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companies understand the importance of an effective sales territory management plan it can prevent territory overlap between field reps which causes confusion and wastes time

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web 1 systematically target specific sectors regions opportunities and customers sales territory planning encourages you to think carefully about who your best prospects and customers will likely be over the coming sales year and why

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