

CHAPTER 14

FINANCIAL STATEMENT ANALYSIS

OVERVIEW OF BRIEF EXERCISES, EXERCISES, PROBLEMS, AND CRITICAL THINKING CASES

Brief Exercises	Topic	Learning Objectives	Skills
B. Ex. 14.1	Dollar and percentage change	1	Analysis
B. Ex. 14.2	Trend percentages	1	Analysis
B. Ex. 14.3	Component percentages	1	Analysis
B. Ex. 14.4	Working capital and current ratio	4	Analysis
B. Ex. 14.5	Current and quick ratios	4	Analysis
B. Ex. 14.6	Debt ratio	4	Analysis
B. Ex. 14.7	Profit as percentage of sales	6	Analysis
B. Ex. 14.8	Earnings per share	6	Analysis
B. Ex. 14.9	Return on assets	7	Analysis, judgment
B. Ex. 14.10	Return on equity	7	Analysis, judgment

Exercises	Topic	Learning Objectives	Skills
14.1	Percentages changes	1	Analysis
14.2	Trend percentages	1	Analysis
14.3	Common size statements	1	Analysis, communication
14.4	Measures of liquidity	3, 4	Analysis, communication
14.5	Multiple-step income statements	5	Analysis, communication
14.6	Real World: China Resources Enterprise, Limited, ROI	6	Analysis, communication, critical thinking
14.7	Computing and interpreting rates of change	1, 6	Analysis, communication
14.8	Research problem	6	Analysis, communication, judgment, research, critical thinking
14.9	Real World: adidas AG Management analysis and discussion	3, 4, 6	Communication, judgment, research
14.10	Evaluating employment opportunities	4, 6	Analysis, communication
14.11	Ratios for a retail store	7	Analysis, communication
14.12	Computing ratios	7	Analysis
14.13	Current ratio, debt ratio, and earnings per share	6, 7	Analysis

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