Chapter 2: Aplia Homework

7. Analyzing accounting data for managerial decisions

Accounting data are used to analyze cash flows, and this analysis is critical for decision making. Consider the following case:

JAH Corp. recently hired Jeffrey. His immediate mandate was to analyze the company. He has to submit a report on the company's operational efficiency and estimate potential investment in working capital. He has the income statement from last year and the following information from the company's financial reports as well as some industry averages.

- Last year, J&H Corp. reported a book value of \$600 million in current assets, of which 25% is cash, 27% is short-term investments, and the rest is accounts receivable and inventory.
- The company reported \$510.0 million of current liabilities including accounts payable and accounts. Interestingly, the company had no notes payable claims last year. There were no changes in the accounts payables during the reporting period.
- The company, however, invested heavily in plant and equipment to support its operations. It reported a book value of \$160 million in long-term assets last year.

Income Statement For the Year Ended on December 31 (Millions of dollars)		
	J&H Corp.	Industry Average
Net sales	\$1,700	12,125
Operating costs, except depreciation and amortization	1,360	1,700
Degreciation and amortization	68	85
Tetal operating costs	1,428	1,785
Operating Income (or EIRT)	1272	\$340
Less: Interest	27	14
Earnings before taxes (EBT)	\$245	1219
Less: Taxes (40%)	98	116
Net income	\$147	1173

Aplia Accounting Chapter 13 Test Answers

Jerry J. Weygandt

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Wcs Financial Accounting Douglas C. Kimmel,2002-04-01 Practice Set 1 for Use with Chapter 13 of Accounting Principles Andrew D. Braden,Robert G. Allyn, Study Guide W/ Working Papers Ch. 13 - 25 Jeffrey Slater,2005 (WCS)Financial Accounting 4th Edition with Prinicples 6th Edition Chapter 13 for CCSF Casebound Jerry J. Weygandt,2004

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