

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:

J&H 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 accruals. 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 \$960 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	\$2,125
Operating costs, except depreciation and amortization	1,360	1,700
Depreciation and amortization	68	85
Total operating costs	1,428	1,785
Operating income (or EBIT)	\$272	\$340
Less: Interest	27	51
Earnings before taxes (EBT)	\$245	\$289
Less: Taxes (40%)	98	116
Net income	\$147	\$173

Aplia Accounting Chapter 13 Test Answers

Andrew D. Braden, Robert G. Allyn



Aplia Accounting Chapter 13 Test Answers:

Decoding **Aplia Accounting Chapter 13 Test Answers**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Aplia Accounting Chapter 13 Test Answers**," a mesmerizing literary creation penned with a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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