

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

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web based on the amazing old testament story of joseph forgiving his brothers this craft will help teach children the importance of forgiveness by creating their own open arms forgiving friend note this free craft is also available as a downloadable pdf

joseph and his brothers children s sermons from - May 09 2023

web let children stick a craft stick into a small styrofoam ball the ball will be joseph s head tape or glue another craft stick across to make the arms then add some colorful cloth or felt pieces to the man joseph to play act in a

lesson joseph forgives his brothers ministry to children bible - Jul 11 2023

web apr 14 2020 joseph s brothers whispered to each other god is doing all this to punish us for what we did to joseph then joseph told his servants to fill up bags full of food for each of the brothers and to secretly put the brothers money back in

joseph and his brothers families preschool bible lesson - Mar 07 2023

web jan 23 2010 worship use the family songs extra print out to lead the children to sing before the bible lesson teaching plan joseph and his family welcome activity welcome activities are things to have out for the children to do as they are arriving for class

bible story skit joseph and his brothers for sunday school - Dec 04 2022

web march 27 2013 by shirley mckinstry this skit about joseph and his brothers is designed to be read in a sunday school class it gives the children the chance to experience what happened without an elaborate stage production if you wanted you could liven it up with some props and actions