

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

Answers To Cengage Accounting Homework Ch 7

James A. Heintz, Robert W. Parry



Answers To Cengage Accounting Homework Ch 7:

College Accounting James A. Heintz, Robert W. Parry, 2001-02-08 This text presents concepts simply while ensuring the best most accurate coverage College Accounting is designed to make accounting understandable to virtually everyone without sacrificing substance and technical correctness A step by step straightforward approach helps students build practical accounting skills that are needed when entering the world of work The text presents simple topics first and gradually builds to more advanced topics so learners are not overwhelmed The narrative approach covers a simpler example of a service business before moving to a merchandising business and finally a manufacturing environment Human Resource Management Ronan Carbery, Christine Cross, 2024 How does the wellbeing of Deliveroo drivers intersect with their work in the gig economy Has the COVID 19 pandemic facilitated innovation or damaged our relationship with work Should managers be able to track employees productivity through digital software This new edition of Human Resource Management tackles key questions from every area of HRM With a clear succinct style and integrated pedagogical activities this book makes difficult concepts accessible and gives you the skills to think critically and independently about business There is a strong focus on employability with features such as HRM and Organizational Performance and HRM in Practice helping you to put theory into practice for the modern workplace This new edition has been thoroughly updated with developments in diversity and inclusion digitalisation changes in work practices since COVID 19 and looking ahead to the future of work It takes a truly global approach with case studies from a huge range of countries and examples from diverse industries This brilliant introductory textbook is compulsory reading for undergraduate and postgraduate students studying HRM business and management as well as those on CIPD accredited courses New to this Edition Fully revised and updated learning features including coverage of cutting edge developments in The Contemporary Nature of HRM features and brand new case studies New international content to reflect our globalised interconnected world References to popular culture such as Gordon Ramsey s management style workplace stereotypes in Legally Blonde and what we can learn from Lana Del Ray s music career

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