

**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)**

	<b>J&amp;H Corp.</b>	<b>Industry Average</b>
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 Chapter 2 Test A Answers Accounting

**Jennifer Murphy, Carrie Griffin, Bettie  
Higgs**



## **Aplia Chapter 2 Test A Answers Accounting:**

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appendices

This book delves into Aplia Chapter 2 Test A Answers Accounting. Aplia Chapter 2 Test A Answers Accounting is a vital topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Aplia Chapter 2 Test A Answers Accounting, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Aplia Chapter 2 Test A Answers Accounting
- Chapter 2: Essential Elements of Aplia Chapter 2 Test A Answers Accounting
- Chapter 3: Aplia Chapter 2 Test A Answers Accounting in Everyday Life
- Chapter 4: Aplia Chapter 2 Test A Answers Accounting in Specific Contexts
- Chapter 5: Conclusion

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