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## CHAPTER 14 FINANCIAL STATEMENT ANALYSIS

### DISCUSSION QUESTIONS

1. Liquidity is the ability of a company to convert assets into cash. Short-term creditors such as banks and financial institutions are most concerned with liquidity. Solvency is the ability of a company to pay its debts. Long-term creditors, such as bondholders, are primarily concerned with a company's solvency. Profitability is the ability of a company to generate earnings. Investors, such as stockholders, are primarily concerned with profitability because it determines whether the company's stock price will increase.
2. Comparative statements provide information about changes between dates or periods. Trends indicated by comparisons may be far more significant than the data for a single date or period.
3. Before this question can be answered, the increase in net income should be compared with changes in sales, expenses, and assets for the current year. The return on total assets for both periods should also be compared. If these comparisons indicate favorable trends, the operating performance has improved. If not, the apparent favorable increase in net income may be offset by unfavorable trends in other areas.
4. Generally, the two ratios would be very close because most service businesses sell services and hold very little inventory.

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**ML Yell**



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web note allowable ampacities are for general use as specified by canadian electrical code 2002 table 2 based on not more than 3 copper or aluminum conductors in raceway or cable

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web table 1 and 3 ampacities for 2 to 4 single conductors table 5b tables 2 and 4 for more than 3 insulated conductors table 5c for vertical layers of insulated conductors in ventilated ladder type trays

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web may 1 2020 although as per 90 c column of table 2 the ampacity of such no 3 awg conductor is 115 a in accordance with provisions of rule 4 006 the ampacity of this conductor would be assigned based on 75 c column of

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web mar 14 2017 rule 4 004 ampacity of wires and cables contains 7 items each in subrules 1 and 2 covering scenario options each for copper and aluminum that need to be studied and chosen in addition there are 21 other factors in

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web table 2 and 4 allowable ampacities of less than 4 insulated conductors rated 0 2000 volts based on 30 c ambient

temperature and in a raceway or cable this table provides ampacity values for various sizes of copper and aluminum conductors based on their insulation type and the termination temperature rating

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