ACC400 – Accounting for Decision Making

Week Three Learning Summaries

Financial analysis

Sustainable income

Irregular items

Discontinued operations

Extraordinary items

Changes in accounting principle

Comprehensive income

Comparative analysis

Horizontal analysis

Vertical analysis

Industry averages

Ratio analysis

Liquidity ratios

Working capital

Current ratio

Inventory turnover

Receivables turnover

Other

Solvency ratios

Debt to total assets

Cash debt coverage

Times interest earned

Free cash flow

Other

Profitability ratios

Earnings per share

Price-earnings

Profit margin

Return on assets

Return on Investment (ROI)

Other

Quality of earnings

Alternative accounting methods

Pro forma income

Improper recognition

Price-earnings ratio

Do get yourself familiar with the above new materials for week 3.  
If you have any questions please let me know by posting your questions to the Questions or Concerns thread.