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### Thomas, Tietz & Harrison, Financial Accounting, 12th ...

Financial ratios are one component of financial analysis. Some of the many ratios and some of the terminology are included here: working capital current assets minus current liabilities. current ratio current assets divided by current liabilities. acid-test ratio (cash + marketable securities + accounts receivable) divided by current liabilities;

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### INTRODUCTION TO ACCOUNTING

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### Chapter 2 Recording Business Transactions

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