#### CHAPTER 5—BASICS OF ANALYSIS

#### MULTIPLE CHOICE

- 1. Statements in which all items are expressed only in relative terms (percentages of a base) are termed:
  - a. Vertical Statements
  - b. Horizontal Statements
  - c. Funds Statements
  - d. Common-Size Statements
  - e. none of the answers are correct

ANS: D.

- 2. In financial statement analysis, ratios are:
  - a. the only type of analysis where industry data are available
  - absolute numbers converted to a common base
  - c. fractions usually expressed in percent or times
  - d. the only indication of the financial position of the firm
  - e. none of the answers are correct

ANS: C

- Denver Dynamics has net income of \$2,000,000. Oakland Enterprises has net income of \$2,500,000.
  Which of the following best compares the profitability of Denver and Oakland?
  - a. Oakland Enterprises is 25% more profitable than Denver Dynamics.
  - Oakland Enterprises is more profitable than Denver Dynamics, but the comparison can't be quantified.
  - Oakland Enterprises is only more profitable if it is smaller than Denver Dynamics.
  - Further information is needed for a reasonable comparison.
  - e. Oakland Enterprises is more profitable if it is a larger firm than Denver Dynamics.

ANS: D

- 4. Which of the following can offer a type of comparison in financial statement analysis?
  - past ratios and figures
  - b. industry averages
  - c. statistics of competitors
  - d. all of the answers are correct
  - e. none of the answers are correct

ANS: D

- 5. Which of the following is not a source of industry statistics?
  - a. Annual Statement Studies
  - b. Mergent Dividend Record
  - c. Value Line
  - d. Standard and Poor's Industry Surveys
  - e. The Department of Commerce Financial Report

ANS: B

# **Proveit Financial Analysis Test Questions**

Puja Mehta

**Proveit Financial Analysis Test Questions:** 

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