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essential concepts in managerial finance - essential concepts in managerial finance - 2 using one of several accepted accounting methods—for example, inventory valuation can be based on either the fifo (first-in, first-out) method or the lifo (last-in, first-out) **chapter 3 analysis of financial statements** - chapter 3 analysis of financial statements answers to end-of-chapter questions 3-1 a. a liquidity ratio is a ratio that shows the relationship of a firm's cash and other current assets to its current liabilities. the current ratio is found by dividing current assets by current liabilities. it

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