

# Silvio napoli at schindler india essay sample



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BUSTER**

Company A has the highest unearned revenues among all the companies listed. Airlines and Defense contractor could be this kind of companies because most of their clients book the trip or pay the bill in advance. But there is no inventory for A, so it must be airlines which provide service only and have no any inventory.

Company B, with relatively high unearned revenues and low inventory turnover, could be defense contractor. What's more, this company includes the goodwill that consists more than a quarter of the total assets in the balance sheet.

The inventory turns of company C is highest among all the companies. 8.9 inventory turnover means that this company doesn't have much inventory or sell quickly in the operation process. Besides, it has the second most plant & equipment. Among the companies listed, Exxon is the most reasonable one to be C.

63.1 of the assets and 84.7 of the liabilities are respectively receivables and accounts payable in Company E with service only-no inventories. This one should be the regional bank. What's more, it has no receivables collection period, indicating all the money is turning over. Additionally, it has bare plant and equipment.

F has the highest inventories and half of assets being plant & equipment. A discount department store chain such as Walmart should be like this.

Almost without inventory, G's half assets are plant and equipment. And it has a relatively long receivables collection period. Hotel industry is possibly

this type. It provides service and collect money later because most its income comes from the contract which it signs with the travel agencies.

Company I has the highest ratio of plant and equipment, almost no cash and inventory, so it could be the utility company that has lots of equipment and provide service.

J has no inventory turns, so it's not selling products. The ratio of plant equipment is nearly 50 and the ratio of total non-current assets is almost 80. It could be a hospital.