

CHAPTER 14

FINANCIAL STATEMENT ANALYSIS

CHAPTER LEARNING OBJECTIVES

1. Discuss the need for comparative analysis. There are three bases of comparison: (1) intracompany, which compares an item or financial relationship with other data within a company. (2) Industry, which compares company data with industry averages. (3) Intercompany, which compares an item or financial relationship of a company with data of one or more competing companies.
2. Identify the tools of financial statement analysis. Financial statements can be analyzed horizontally, vertically, and with ratios.
3. Explain and apply horizontal analysis. Horizontal analysis is a technique for evaluating a series of data over a period of time to determine the increase or decrease that has taken place, expressed as either an amount or a percentage.
4. Describe and apply vertical analysis. Vertical analysis is a technique that expresses each item within a financial statement in terms of a percentage of a relevant total or a base amount.
5. Identify and compute ratios used in analyzing a firm's liquidity, profitability, and solvency. The formula and purpose of each ratio is presented in Illustration 14–26.
6. Understand the concept of earning power, and how discontinued operations are presented. Earning power refers to a company's ability to sustain its profits from operations. Discontinued operations are presented net of tax below income from continuing operations to highlight their unusual nature.
7. Understand the concept of quality of earnings. A high quality of earnings provides full and transparent information that will not confuse or mislead users of the financial statements. Issues related to quality of earnings are (1) alternative accounting methods, (2) pro forma income, and (3) improper recognition.

TRUE-FALSE STATEMENTS

1. Intracompany comparisons of the same financial statement items can often detect changes in financial relationships and significant trends.

Ans: T, LO: 1, Bloom: C, Difficulty: Easy, Min: 1, AACSB: None, AICPA: BE: None, AICPA: FN: Reporting, AICPA: PC: None, IMA: Performance Measurement

2. Calculating financial ratios is a financial reporting requirement under IFRS.

Ans: F, LO: 1, Bloom: K, Difficulty: Easy, Min: 1, AACSB: None, AICPA: BE: None, AICPA: FN: Reporting, AICPA: PC: None, IMA: Performance Measurement

3. Measures of a company's liquidity are concerned with the frequency and amounts of dividend payments.

Ans: F, LO: 1, Bloom: K, Difficulty: Easy, Min: 1, AACSB: None, AICPA: BE: None, AICPA: FN: Reporting, AICPA: PC: None, IMA: Performance Measurement

4. Analysis of financial statements is enhanced with the use of comparative data.

Ans: T, LO: 1, Bloom: K, Difficulty: Easy, Min: 1, AACSB: None, AICPA: BE: None, AICPA: FN: Reporting, AICPA: PC: None, IMA: Performance Measurement

Accounting Chapter 14 Applications

Ian Pickup



Accounting Chapter 14 Applications:

This is likewise one of the factors by obtaining the soft documents of this **Accounting Chapter 14 Applications** by online. You might not require more mature to spend to go to the books instigation as well as search for them. In some cases, you likewise get not discover the publication Accounting Chapter 14 Applications that you are looking for. It will completely squander the time.

However below, taking into account you visit this web page, it will be so entirely simple to acquire as competently as download lead Accounting Chapter 14 Applications

It will not take many era as we accustom before. You can attain it even though comport yourself something else at house and even in your workplace. so easy! So, are you question? Just exercise just what we manage to pay for under as skillfully as review **Accounting Chapter 14 Applications** what you bearing in mind to read!

<https://db1.greenfirefarms.com/results/virtual-library/HomePages/advanced%20ai%20image%20generator%20usa%205385%2044049.pdf>

Table of Contents Accounting Chapter 14 Applications

1. Understanding the eBook Accounting Chapter 14 Applications
 - The Rise of Digital Reading Accounting Chapter 14 Applications
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Chapter 14 Applications
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Chapter 14 Applications
 - User-Friendly Interface

4. Exploring eBook Recommendations from Accounting Chapter 14 Applications
 - Personalized Recommendations
 - Accounting Chapter 14 Applications User Reviews and Ratings
 - Accounting Chapter 14 Applications and Bestseller Lists
5. Accessing Accounting Chapter 14 Applications Free and Paid eBooks
 - Accounting Chapter 14 Applications Public Domain eBooks
 - Accounting Chapter 14 Applications eBook Subscription Services
 - Accounting Chapter 14 Applications Budget-Friendly Options
6. Navigating Accounting Chapter 14 Applications eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Chapter 14 Applications Compatibility with Devices
 - Accounting Chapter 14 Applications Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Chapter 14 Applications
 - Highlighting and Note-Taking Accounting Chapter 14 Applications
 - Interactive Elements Accounting Chapter 14 Applications
8. Staying Engaged with Accounting Chapter 14 Applications
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Chapter 14 Applications
9. Balancing eBooks and Physical Books Accounting Chapter 14 Applications
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Chapter 14 Applications
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Chapter 14 Applications
 - Setting Reading Goals Accounting Chapter 14 Applications
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Chapter 14 Applications
 - Fact-Checking eBook Content of Accounting Chapter 14 Applications
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

Accounting Chapter 14 Applications Introduction

Accounting Chapter 14 Applications Offers over 60,000 free eBooks, including many classics that are in the public domain. Open Library: Provides access to over 1 million free eBooks, including classic literature and contemporary works. Accounting Chapter 14 Applications Offers a vast collection of books, some of which are available for free as PDF downloads, particularly older books in the public domain. Accounting Chapter 14 Applications : This website hosts a vast collection of scientific articles, books, and textbooks. While it operates in a legal gray area due to copyright issues, its a popular resource for finding various publications. Internet Archive for Accounting Chapter 14 Applications : Has an extensive collection of digital content, including books, articles, videos, and more. It has a massive library of free downloadable books. Free-eBooks Accounting Chapter 14 Applications Offers a diverse range of free eBooks across various genres. Accounting Chapter 14 Applications Focuses mainly on educational books, textbooks, and business books. It offers free PDF downloads for educational purposes. Accounting Chapter 14 Applications Provides a large selection of free eBooks in different genres, which are available for download in various formats, including PDF. Finding specific Accounting Chapter 14 Applications, especially related to Accounting Chapter 14 Applications, might be challenging as theyre often artistic creations rather than practical blueprints. However, you can explore the following steps to search for or create your own Online Searches: Look for websites, forums, or blogs dedicated to Accounting Chapter 14 Applications, Sometimes enthusiasts share their designs or concepts in PDF format. Books and Magazines Some Accounting Chapter 14 Applications books or magazines might include. Look for these in online stores or libraries. Remember that while Accounting Chapter 14 Applications, sharing copyrighted material without permission is not legal. Always ensure youre either creating your own or obtaining them from legitimate sources that allow sharing and downloading. Library Check if your local library offers eBook lending services. Many libraries have digital catalogs where you can borrow Accounting Chapter 14 Applications eBooks for free, including popular

titles. Online Retailers: Websites like Amazon, Google Books, or Apple Books often sell eBooks. Sometimes, authors or publishers offer promotions or free periods for certain books. Authors Website Occasionally, authors provide excerpts or short stories for free on their websites. While this might not be the Accounting Chapter 14 Applications full book, it can give you a taste of the authors writing style. Subscription Services Platforms like Kindle Unlimited or Scribd offer subscription-based access to a wide range of Accounting Chapter 14 Applications eBooks, including some popular titles.

FAQs About Accounting Chapter 14 Applications Books

What is a Accounting Chapter 14 Applications PDF? A PDF (Portable Document Format) is a file format developed by Adobe that preserves the layout and formatting of a document, regardless of the software, hardware, or operating system used to view or print it. **How do I create a Accounting Chapter 14 Applications PDF?** There are several ways to create a PDF: Use software like Adobe Acrobat, Microsoft Word, or Google Docs, which often have built-in PDF creation tools. Print to PDF: Many applications and operating systems have a "Print to PDF" option that allows you to save a document as a PDF file instead of printing it on paper. Online converters: There are various online tools that can convert different file types to PDF. **How do I edit a Accounting Chapter 14 Applications PDF?** Editing a PDF can be done with software like Adobe Acrobat, which allows direct editing of text, images, and other elements within the PDF. Some free tools, like PDFescape or Smallpdf, also offer basic editing capabilities. **How do I convert a Accounting Chapter 14 Applications PDF to another file format?** There are multiple ways to convert a PDF to another format: Use online converters like Smallpdf, Zamzar, or Adobe Acrobats export feature to convert PDFs to formats like Word, Excel, JPEG, etc. Software like Adobe Acrobat, Microsoft Word, or other PDF editors may have options to export or save PDFs in different formats. **How do I password-protect a Accounting Chapter 14 Applications PDF?** Most PDF editing software allows you to add password protection. In Adobe Acrobat, for instance, you can go to "File" -> "Properties" -> "Security" to set a password to restrict access or editing capabilities. Are there any free alternatives to Adobe Acrobat for working with PDFs? Yes, there are many free alternatives for working with PDFs, such as: LibreOffice: Offers PDF editing features. PDFsam: Allows splitting, merging, and editing PDFs. Foxit Reader: Provides basic PDF viewing and editing capabilities. How do I compress a PDF file? You can use online tools like Smallpdf, ILovePDF, or desktop software like Adobe Acrobat to compress PDF files without significant quality loss. Compression reduces the file size, making it easier to share and download. Can I fill out forms in a PDF file? Yes, most PDF viewers/editors like Adobe Acrobat, Preview (on Mac), or various online tools allow you to fill out forms in PDF files by selecting text fields and entering information. Are there any restrictions when working with PDFs? Some PDFs might have restrictions set by their creator, such as password protection, editing restrictions, or print restrictions. Breaking these

restrictions might require specific software or tools, which may or may not be legal depending on the circumstances and local laws.

Find Accounting Chapter 14 Applications :

advanced ai image generator usa 5385 44049

advanced ai tools for students 1078 39742

easy matcha health benefits 2025 2087 40751

quick ai video generator guide 1859 40523

simple ai seo tools ideas 7230 45894

advanced digital nomad visa online 5918 44582

easy sleep hygiene tips explained 38268

quick ai image generator usa 2274 40938

top credit score improvement guide 8136 46800

best blog post ideas guide 3019 41683

quick ai seo tools explained 1439 40103

easy affiliate marketing usa 2989 41653

affordable content marketing strategy online 5379 44043

how to capsule wardrobe usa 1509 40173

trending index fund investing 3237 41901

Accounting Chapter 14 Applications :

contract renewal letter sample tips and templates for writing - Jun 05 2023

web company thanks you for your customizing warm signature a sample contract reminder letter from sellers to customer to whom it may concern this letter is to

contract extension thanks to manager ask me fast - Aug 27 2022

web aug 16 2023 subject contract renewal sir madam this email is in reference to the contract having reference id id on behalf of company name i would

4 sample renew the contract letter templates - Jul 26 2022

web sample employee contract renewal letter or template a contract renewal letter is written to acknowledge the other party

that their legal agreement is going to expire on a

how to write a contract reminder letter template and tips - May 04 2023

web 1 include your addresses like other formal letters your end of contract thank you note should carry two addresses your address should be on the top left side of the paper and the recipient's address on the right side of the paper write the proper date you may decide to include your email address 2 write an appropriate subject line

contract renewal letter free template proposable - Feb 01 2023

web oct 25 2018 a contract renewal letter can be short and concise this is not the contract itself which is longer and will require more thought it's merely the letter asking to

how to write a contract renewal letter template - Mar 02 2023

web apr 22 2022 send the contract renewal letter to clients long before their contracts are set to expire you don't want to miss an opportunity because a contract has expired

how to write a letter regarding the renewal of a contract - Nov 29 2022

web here's a sample template for a thank you letter for your manager who extended your employment contract date dear sir manager's first or last name good day to you i

writing the perfect end of contract thank you letter ink - Apr 03 2023

web whatever the reason may be contract terminations are enacted with a letter for non renewal of the work contract for employees that are not renewing employment

sample thank you letter for renewal of contract rnd - Dec 19 2021

contract renewal template free customizable - Oct 29 2022

web apr 5 2023 sample 3 subject renewal of employment contract dear employee name we are pleased to offer you a renewal of your employment contract with our

how to write an acceptance letter for renewal of the - Aug 07 2023

web i am sending you this letter as notification that i have received your letter regarding renewal of my contract i want to inform you that i am thankful with the offer and i am

thank you letter to client for signing contract download - Jan 20 2022

how to write email for contract renewal using our email template - Sep 27 2022

web following these tips will ensure that your end of contract letter thank you is effective and meaningful let us now look at some samples for this letter sample end of contract

end of contract thank you letter how to templates examples - Jun 24 2022

web renewal means resuming once or to start again after a break renewal letter is an official letter is the action of making an agreement continue for an extended period of time or

how to write a letter in support of contract renewal - Dec 31 2022

web email for contract renewal template thanks to flowrite you can forget canned responses countless manual email templates copy and pasting and typing as you

sample employee contract renewal letter or template - Apr 22 2022

web jan 24 2022 re thanking you for signing contract an agreement between company a and company b dated date dear name i am drafting this letter

renewal email templates ready to use liveagent - Feb 18 2022

web may 5 2022 letter for business contract renewal dear sir madam i wanted to know about your consent for contract renewal if you agree we can renew the name of

5 effective contract renewal email to client sample templates - Oct 09 2023

web aug 11 2023 to write a persuasive contract renewal email focus on the benefits that the client will gain from renewing their contract highlight any success stories statistics or testimonials that demonstrate the value of your services use clear and concise

how to write an email for renewal of contract textcortex com - Sep 08 2023

web oct 11 2023 how to write an email for renewal of contract discover how to write a compelling contract renewal email that ensures your business relationships remain

renewal letter format membership renewal letter email sample - Mar 22 2022

web if you re looking for inspiration here s a sample thank you letter for renewal of contract dear client s name i would like to take this opportunity to express my sincere gratitude

free email templates for contract renewals - Jul 06 2023

web may 25 2023 i am writing to inform you that your employment contract with our company is due to expire on contract expiration date this letter is to recommend that your

application letter for contract renewal to company - Nov 17 2021

contract renewal email to client sample email to client - May 24 2022

web a membership renewal letter should first thank the customer for their membership and ask if they would like to renew for another year explain that their subscription is expiring

duas everyday duas with translation islamicfinder - Jun 13 2023

web read duas about everyday duas rabbana duas from quran hajj duas islamic supplications with arabic text and translations you can find and learn duas for everything you do in your daily life search for a city or zip to set your location
masnoon duain for every occasion - Feb 26 2022

web may 14 2023 attahiyat dua expressing gratitude and seeking blessings in salah by masnoon duain may 14 2023
attahiyat dua is a cherished part of the islamic prayer ritual known as salah it is recited during the tashahhud the sitting position in the prayer and holds great significance in expressing gratitude praise and seeking blessings from allah

asaan namaz and 40 masnoon duain a step by step guide for - Jan 08 2023

web discover asaan namaz 40 masnoon duain sish kalima and chahal hadees e nabvi at al jareer enterprises these trusted publications from maktaba darul uloom karachi offer essential guidance on prayers supplications and teachings of prophet muhammad pbuh

40 rabbana dua best quranic dua my islam - Dec 07 2022

web dec 20 2019 there s a greater purpose in everyone one of his creations this supplication is one of gratitude shows your appreciation for the beauty in life the du a continues to ask allah swt for protection on the day of judgment and that we be saved from the punishment of the fire

masnoon dua daily duas - Nov 06 2022

web prayer for thanking someone who did a favour prayer when paying off the debts returning loan prayer at the time of anger prayer after the sneezing prayer when hearing the prayer of the sneezer then sneezer should reply as follows prayer when seeing

40 daily prayers ar en ur masnoon du ain - Apr 30 2022

web 40 daily prayers ar en ur masnoon du ain special duas for muslims to recite after prayers and for purposes in dealing with daily life

masnoon duas home quran verses hadith and islamic history - Jul 14 2023

web 1 after finishing a meal 2 after leaving toilet 3 remembrance after prayer 4 after rainfall 5 after salah tasbeeh 6 after takbeer start of prayer 7 after tashahhud 8 asking allah to grant you a child 9 at arafat 10 at the end of a gathering majlis 11 at times of worry and sorry 12 before entering toilet 13 before sleeping 14

prayers daily duas daily duas in arabic english urdu - Feb 09 2023

web prayers daily duas masnoon duain the concept of masnoon duain or wazaef is drawn from holy hadith allah almighty has given specific instructions and guidance in holy quran and hadith for each and every activity of our daily routine

pdf masnoon duas arabic english archive org - May 12 2023

web may 23 2021 booklet with daily duas in arabic with english translation by zamzam publishers addeddate 2021 05 23 04 40 59 identifier masnoon duas by mufti ashiq elahi bulandshehri identifier ark ark 13960 t5z71p346 ocr tesseract 5 0 0 alpha 20201231 10 g1236

muslim prayer duas masnoon duain quran focus - Aug 15 2023

web translation o my lord make me one who performs as salaah iqaamat as salaah and also from my offspring our lord and accept my invocation dua to seek forgiveness and protection from hell

masnoon duain in arabic with urdu english translation - Mar 30 2022

web dec 7 2015 masnoon duain are recited for every single purpose for example dua for going to bed dua for entering the masjid dua for after sneezing dua for coming out from masjid dua for iftar dua for sehri dua for safety dua for virtuous children dua for leaving masjid dua for waking up dua for beginning a journey dua for dressing dua for ente

40 masnoon duain qurancomputer - Sep 16 2023

web 40 masnoon duain 40 masnoon duas with english headings 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

june 2013 f335 chemistry salters pdf jupyterhub bigelow - Apr 30 2022

web june 2013 f335 chemistry salters 3 3 groundwork for an understanding of the complex phenomena observed in this materials class special emphasis is placed on a comprehensive discussion of cobaltite physical properties in different structural families providing a thorough introduction to cobalt oxides from a chemical and physical

june 2013 chemistry salters mark scheme f335 - Mar 30 2022

web june 2013 chemistry salters mark scheme f335 getting the books june 2013 chemistry salters mark scheme f335 now is not type of challenging means you could not deserted going later books store or library or borrowing from your friends to door them this is an categorically easy means to specifically acquire guide by on line

advanced gce chemistry b salters ocr - May 12 2023

web a copy of the data sheet for chemistry b salters is provided as an insert with this question paper you are advised to show all the steps in any calculations the total number of marks for this paper is 120 this document consists of 24 pages any blank pages are indicated f335 ocr is an exempt charity turn over

june 2013 f335 chemistry salters pdf - Oct 05 2022

web june 2013 f335 chemistry salters book review unveiling the magic of language in an electronic era where connections and knowledge reign supreme the enchanting power of language has become more apparent than ever

gce chemistry b salters ocr - Jan 08 2023

web gce chemistry b salters unit f335 chemistry by design advanced gce mark scheme for june 2016 oxford cambridge and

rsa examinations ocr oxford cambridge and rsa is a leading uk awarding body providing a wide range of qualifications to meet the needs of candidates of all ages and abilities

[wednesday 12 june 2013 afternoon ocr](#) - Jul 14 2023

web ocr 2013 j 500 7969 dc nf cgw 58185 4 candidates answer on the question paper ocr supplied materials data sheet for chemistry b salters inserted other materials required scientific calculator f315300113 duration 2 hours

[hartismere f335 past papers older a2 chemistry](#) - Feb 26 2022

web f335 past papers older a2 chemistry documents asa2 chem juen 2008 mkschemes application pdf asa2 chem june 2007 mkschemes application pdf mod 4 jan 06 qp application pdf mod 4 jan 2007 qp salters a level chem jan 06 markschemes application pdf explore group 1 alkali metals

[gce chemistry b salters pdf solvation chemical bond](#) - Jan 28 2022

web gce chemistry b salters unit f335 chemistry by design advanced gce mark scheme for june 2014 oxford cambridge and rsa examinations ocr oxford cambridge and rsa is a leading uk awarding body providing a wide range of qualifications to meet the needs of candidates of all ages and abilities

[june 2013 chemistry salters mark scheme f335 full pdf](#) - Dec 27 2021

web june 2013 chemistry salters mark scheme f335 3 3 and without hesitation this ebook contains 275 questions and answers for job interview and as a bonus web addresses to 289 video movies for a better understanding of the technological process this course covers aspects like hse process mechanical electrical and instrumentation control

[june 2013 chemistry salters mark scheme f335 pdf pdf](#) - Apr 11 2023

web june 2013 chemistry salters mark scheme f335 pdf pdf digitalworkgroup skidmore edu created date 9 4 2023 5 01 40 am

chemistry b salters f335 paper june 2013 pdf 2023 - Jun 01 2022

web enter the realm of chemistry b salters f335 paper june 2013 pdf a mesmerizing literary masterpiece penned by way of a distinguished author guiding readers on a profound journey to unravel the secrets and potential hidden within every word

[advanced gce unit f335 chemistry by design ocr](#) - Aug 15 2023

web gce chemistry b salters advanced gce unit f335 chemistry by design mark scheme for june 2013 oxford cambridge and rsa examinations ocr oxford cambridge and rsa is a leading uk awarding body providing a wide range of qualifications to meet the needs of candidates of all ages and abilities

[june 2013 f335 chemistry salters pdf](#) - Sep 04 2022

web in some cases you likewise do not discover the revelation june 2013 f335 chemistry salters that you are looking for it will unconditionally squander the time

[gce chemistry b salters ocr](#) - Mar 10 2023

web gce chemistry b salters unit f335 chemistry by design advanced gce mark scheme for june 2014 oxford cambridge and rsa examinations ocr oxford cambridge and rsa is a leading uk awarding body providing a wide range of qualifications to meet the needs of candidates of all ages and abilities

june 2013 chemistry salters mark scheme f335 alain caron - Nov 06 2022

web jun 30 2023 june 2013 chemistry salters mark scheme f335 this is likewise one of the factors by obtaining the soft documents of this june 2013 chemistry salters mark scheme f335 by online you might not require more period to spend to go to the book establishment as with ease as search for them

chemistry b salters ocr - Jun 13 2023

web overview 1 f331 chemistry for life 3 f332 chemistry of natural resources6 f333 chemistry in practice coursework 10 f334 chemistry of materials14 f335 chemistry by design 17 f336 chemistry individual investigation coursework 22 ocr report to centres june 2013 1 overview general comments

gce chemistry b salters - Aug 03 2022

web chemistry b salters unit f335 chemistry by design advanced gce mark scheme for june 2015 oxford cambridge and rsa examinations ocr oxford cambridge and rsa is a leading uk awarding body providing a wide range of f335 mark scheme june 2015 mark scheme question answer mark guidance 1 a

advanced gce unit f335 chemistry by design ocr - Feb 09 2023

web chemistry b salters advanced gce unit f335 chemistry by design mark scheme for june 2012 f335 mark scheme june 2012 2 subject specific marking instructions that apply across the whole question paper accept minor mis spellings where the sound is right eg alcahol except

ocr b unit 5 f335 the exam formula - Dec 07 2022

web question papers january 2011 qp f335 ocr b a2 chemistry january 2012 qp f335 ocr b a2 chemistry january 2013 qp f335 ocr b a2 chemistry june 2010 qp f335 ocr b a2 chemistry june 2011 qp f335 ocr b a2 chemistry june 2012 qp f335 ocr b a2 chemistry june 2013 qp f335 ocr b a2 chemistry june 2014

june 2013 chemistry salters mark scheme f335 - Jul 02 2022

web feb 26 2023 the publication june 2013 chemistry salters mark scheme f335 that you are looking for it will no question squander the time however below subsequent to you visit this web page it will be fittingly agreed simple to acquire as skillfully as download guide june 2013 chemistry salters mark scheme f335