

Financial Statement Analysis Paper

Example 1: Dell Computer

Dell Inc.	Current Year		Prior Year		3 Years Ago	
	\$	Percent	\$	Percent	\$	Percent
Income Statement						
Revenue	61,494	100.0%	52,902	100.0%	61,101	100.0%
Cost of Goods Sold	49,128	79.9%	42,789	80.9%	49,375	80.8%
Gross Profit	12,366	20.1%	10,113	19.1%	11,726	19.2%
R&D	661	1.1%	624	1.2%	663	1.1%
Selling General & Administrative	7,302	11.9%	6,465	12.2%	7,102	11.6%
Non Recurring	0	0.0%	0	0.0%	0	0.0%
Others	0	0.0%	0	0.0%	0	0.0%
Operating Income	4,403	7.2%	3,024	5.7%	3,961	6.5%
Depreciation Expense	970	1.6%	852	1.6%	769	1.3%
Other Income/Expense	116	0.2%	12	0.0%	47	0.1%
EBIT	3,549	5.8%	2,184	4.1%	3,417	5.6%
Interest Expense	199	0.3%	160	0.3%	93	0.2%
Tax Expense	715	1.2%	591	1.1%	846	1.4%
Income from Cont Operations	2,635	4.3%	1,433	2.7%	2,478	4.1%
Net Income	2,635	4.3%	1,433	2.7%	2,478	4.1%
Balance Sheet						
Cash	13,913	36.0%	10,635	31.6%	8,352	31.5%
Short Term Investments	452	1.2%	373	1.1%	740	2.8%
Accounts Receivable	10,136	26.3%	8,543	25.4%	6,443	24.3%
Inventory	1,301	3.4%	1,051	3.1%	867	3.3%
Other Current Assets	3,219	8.3%	3,643	10.8%	3,749	14.1%
Total Current Assets	29,021	75.2%	24,245	72.0%	20,151	76.0%
Long Term Investments	1,503	3.9%	1,113	3.3%	954	3.6%
PP&E Net	1,953	5.1%	2,181	6.5%	2,277	8.6%
Goodwill	4,365	11.3%	4,074	12.1%	1,737	6.6%
Intangibles	1,495	3.9%	1,694	5.0%	724	2.7%
Other Assets	262	0.7%	345	1.0%	657	2.5%
Total Assets	38,599	100.0%	33,652	100.0%	26,500	100.0%

Example Of Financial Statement Analysis

Jacek Welc



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Financial Statement Analysis Martin S. Fridson, Fernando Alvarez, 2022-04-12 The updated real world guide to interpreting and unpacking GAAP and non GAAP financial statements In Financial Statement Analysis 5th Edition leading investment authority Martin Fridson returns with Fernando Alvarez to provide the analytical framework you need to scrutinize financial statements whether you re evaluating a company s stock price or determining valuations for a merger or acquisition Rather than taking financial statements at face value you ll learn practical and straightforward analytical techniques for uncovering the reality behind the numbers This fully revised and up to date 5th Edition offers fresh information that will help you to evaluate financial statements in today s volatile markets and uncertain economy The declining connection between GAAP earnings and stock prices has introduced a need to discriminate between instructive and misleading non GAAP alternatives This book integrates the alternatives and provides guidance on understanding the extent to which non GAAP reports particularly from US companies may be biased Understanding financial statements is an essential skill for business professionals and investors Most books on the subject proceed from the questionable premise that companies objective is to present a true picture of their financial condition A safer assumption is that they seek to minimize the cost of raising capital by portraying themselves in the most favorable light possible Financial Statement Analysis teaches readers the tricks that companies use to mislead so readers can more clearly interpret statements Learn how to read and understand financial statements prepared according to GAAP and non GAAP standards Compare CFROI EVA Valens and other non GAAP methodologies to determine how accurate companies reports are Improve your business decision making stock valuations or merger and acquisition strategy Develop the essential skill of quickly and accurately gathering and assessing information from financial statements of all types Professional analysts investors and students will gain valuable knowledge from this updated edition of the popular guide Filled with real life examples and expert advice Financial Statement Analysis 5th Edition will help you interpret and unpack financial statements [International Financial Statement Analysis](#) Thomas R. Robinson, Elaine Henry, Wendy L. Pirie, Michael A. Broihahn, 2015-02-05 Better analysis for more accurate international financial valuation International Financial Statement Analysis provides the most up to date detail for the successful assessment of company performance and financial position regardless of country of origin The seasoned experts at the CFA Institute offer readers a rich clear reference covering all aspects from financial reporting mechanics and standards to understanding income and balance sheets Comprehensive guidance toward effective analysis techniques helps readers make real world use of the knowledge presented with this new third edition containing the most current standards and methods for the post crisis world Coverage includes the complete statement analysis process plus information on income tax accounting employee compensation and the impact of foreign exchange rates on the statements of multinational corporations Financial statement analysis gives investment professionals important insights into the true financial condition of a company

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corporate finance theory behind it **International Financial Statement Analysis** Thomas R. Robinson, 2020-02-05
Better analysis for more accurate international financial valuation International Financial Statement Analysis 4th Edition provides the most up to date detail for the successful assessment of company performance and financial position regardless of country of origin The seasoned experts at the CFA Institute offer readers a rich clear reference covering all aspects from financial reporting mechanics and standards to understanding income and balance sheets Comprehensive guidance toward effective analysis techniques helps readers make real world use of the knowledge presented with this new third edition containing the most current standards and methods for the post crisis world Coverage includes the complete statement analysis process plus information on income tax accounting employee compensation and the impact of foreign exchange rates on the statements of multinational corporations *Financial Statement Analysis* Thomas R. Robinson, Paul Munter, Julia Grant, 2004 Robinson Munter and Grant s Financial Statement Analysis A Global Perspective is designed especially for users of financial statements Takes a financial statement analysis perspective The focus is on the user of financial statements and not the preparer of financial statements The emphasis is on the analysis and use of financial reports Knowledge of debits and credits is not required Emphasizes a global perspective by presenting both International Accounting Standards and U S GAAP Uses a step by step presentation to take students through the financial statement analysis process from understanding the financial statements to valuation Motorola and Nokia are used as running case examples throughout the text Additional real world examples are integrated into each chapter as appropriate Assignment Materials Many of the end of chapter problems have been reproduced from AIMR CFA R examination released questions and sample examinations Each chapter has a case derived from real company financial statements that can be used for class discussion or student projects

International Financial Statement Analysis Thomas R. Robinson, Hennie van Greuning, CFA, Elaine Henry, Michael A. Broihahn, 2008-11-03 Written with both the established and aspiring financial professional in mind this book will help you understand the mechanics of the accounting process which is the foundation for financial reporting comprehend the differences and similarities in income statements balance sheets and cash flow statements around the globe and assess the implications for securities valuation of any financial statement element or transaction Along the way you ll also discover how different financial analysis techniques such as ratio analysis and common size financial statements can provide valuable clues into a company s operations and risk characteristics Evaluating Corporate Financial Performance Jacek Welc, 2022-05-25 This textbook offers a step by step guide through comprehensive financial statement analysis with real life case studies for students of financial accounting financial reporting and financial statement analysis Structured into five comprehensive sections it begins by explaining the content of accounting reports themselves and the three primary financial statements income statement balance sheet and cash flow statement It deciphers the notes to financial statements and demonstrates some classical tools such as ratio analysis and multivariable credit risk models that are useful in a retrospective financial

statement analysis It includes simple step by step procedures of a prospective i e future oriented financial statement simulation and closes with a comprehensive real life case study that demonstrates a practical application of the analytical tools discussed earlier in the text Additionally the textbook includes online appendices consisting of additional comprehensive real life case studies of varying degrees of complexity and dealing with different aspects of a practical financial statement analysis a set of MS Excel files that contain all major calculations included in tables and charts that appear in the core textbook and a set of webinars in which the most fundamental parts of the core textbook are discussed in the form of the recorded lectures

Financial Statement Analysis Workbook Martin S. Fridson, Fernando Alvarez, 2022-08-09 The helpful workbook to help practice assessing financial statements Financial statement analysis is essential as part of any well organized financial portfolio As a companion piece Financial Statement Analysis Workbook A Practitioner s Guide allows readers the opportunity to test and hone the skills put forward in Martin Fridson and Fernando Alvarez s Financial Statement Analysis a resource devoted to providing the analytical framework necessary to make sense of the sometimes misleading numbers put forth by companies Scrutinizing financial statements allows one to for example evaluate a company s stock price or determine merger or acquisition valuations The Financial Statement Analysis Workbook then provides a pathway to become familiar with these methodologies in order to be prepared to use them in real world scenarios With the skills provided within you can begin to undertake goal oriented preparation for the practical challenges of contemporary business and feel confident in your financial decision making This is aided by Question and answer sections within this Workbook correspond to each chapter of Financial Statement Analysis Financial statement and computational exercises designed to require analysis and synthesis of concepts covered in the core text A full list of answers in the second half of the book that help explain pitfalls within the questions An essential tool for professional analysts investors and students Financial Statement Analysis Workbook offers the perfect opportunity to help turn theory into reality

Analysis of Financial Statements Leopold A. Bernstein, 1993 This classic desktop reference continues to provide the best information on the knowledge and skills needed for the intelligent analysis of financial statements Completely revised with updated examples the fourth edition gives readers the most currently used methods for analyzing interpreting and understanding financial data

Financial Statement Analysis Martin S. Fridson, 1991-03-19 The author takes you step by step through the basic financial statements including balance sheets income statements and cash flow statements in an understandable practical manner Book jacket

Analysis of Financial Statements Pamela P. Peterson, Frank J. Fabozzi, 1999-05-15 Financial statements capture and report on four key business activities planning financing investing and operating activities To intelligently understand analyze and interpret financial statements you must look for the right information know where to locate it and then act swiftly on the findings Analysis of Financial Statements provides the essential concepts and tools needed by analysts who make decisions on the basis of information found in financial statements This book offers a

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Understanding Financial Statements Jay Taparia, 2004 Provides the essentials for understanding a company's financial health by explaining how companies formulate their financial documents and how to evaluate financial statements

Financial Statement Analysis Peter M. Bergevin, 2001 For one semester undergraduate level courses in Financial Statement Analysis Filling an important gap in business education this text stresses the relationship between business and financial disclosures It emphasizes business context and research in financial statement analysis As an introduction to the discipline students learn how to analyze financial statements by actively engaging in the research process especially on the Internet and understanding environmental influences on financial disclosures In doing so this book develops critical thinking research and analytical skills as well as a technical understanding of the subject matter

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Financial Statement Analysis Wallace Davidson, III, 2020-06-30 This book presents financial statements as a set of dynamic instruments that can be used for accurate relevant and timely financial decisions It focuses on the economic and financial conditions that cause statements to change and discover how businesses can manage liquidity debt and profitability Plus explore effect ratios causal ratios pro forma analysis sustainable growth and much more Key topics covered include valuation techniques effect ratios DuPont system for analyzing profitability causal analysis how to conduct a financial statement analysis users of financial statements forecasting sustainable growth and bankruptcy prediction models

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