

FINANCIAL STATEMENT ANALYSIS HANDBOOK

INCOME STATEMENT

(In Millions, unless noted)

	Q1 2024	Q2 2024	Q3 2024	Q4 2024	Q1 2023
Revenue	1,200	1,250	1,300	1,350	1,200
Cost of Goods Sold	(400)	(420)	(440)	(460)	(400)
Gross Profit	800	830	860	890	800
Selling, General, & Administrative Expenses	(200)	(210)	(220)	(230)	(200)
Research & Development	(150)	(160)	(170)	(180)	(150)
Other operating expenses	(50)	(55)	(60)	(65)	(50)
Operating Income	200	210	220	230	200
Interest Income	10	12	15	18	10
Interest Expense	(20)	(22)	(25)	(28)	(20)
Other non-operating income	5	8	10	12	5
Income Before Taxes	195	208	210	222	195
Income Tax Expense	(60)	(65)	(70)	(75)	(60)
Net Income	135	143	140	147	135
Other comprehensive income	5	10	15	20	5
Comprehensive Income	140	153	155	167	140

Net Income	135	143	140	147	135
Other comprehensive income	5	10	15	20	5
Comprehensive Income	140	153	155	167	140

Revenue	1,200	1,250	1,300	1,350	1,200
Cost of Goods Sold	(400)	(420)	(440)	(460)	(400)
Gross Profit	800	830	860	890	800

BALANCE SHEET

(In Millions, unless otherwise stated)

	Q1 2024	Q2 2024	Q3 2024	Q4 2024	Q1 2023
Assets					
Current Assets					
Cash and cash equivalents	200	210	220	230	200
Accounts receivable	300	320	340	360	300
Inventory	100	110	120	130	100
Prepaid expenses	50	55	60	65	50
Other current assets	50	55	60	65	50
Total Current Assets	700	750	780	810	700
Non-current Assets					
Property, plant, and equipment	1,500	1,550	1,600	1,650	1,500
Goodwill	200	200	200	200	200
Intangible assets	100	100	100	100	100
Other non-current assets	50	50	50	50	50
Total Non-current Assets	1,850	1,900	1,950	2,000	1,850
Total Assets	2,550	2,650	2,730	2,810	2,550
Liabilities and Equity					
Current Liabilities					
Accounts payable	150	160	170	180	150
Short-term debt	100	110	120	130	100
Other current liabilities	50	55	60	65	50
Total Current Liabilities	300	325	350	375	300
Non-current Liabilities					
Long-term debt	1,200	1,250	1,300	1,350	1,200
Other non-current liabilities	50	50	50	50	50
Total Non-current Liabilities	1,250	1,300	1,350	1,400	1,250
Total Liabilities	1,550	1,625	1,700	1,775	1,550
Equity					
Common stock	100	100	100	100	100
Retained earnings	1,350	1,450	1,530	1,635	1,350
Other equity	50	75	100	125	50
Total Equity	1,000	1,025	1,030	1,035	1,000
Total Liabilities and Equity	2,550	2,650	2,730	2,810	2,550

Current Liabilities	300	325	350	375	300
Non-current Liabilities	1,250	1,300	1,350	1,400	1,250
Total Liabilities	1,550	1,625	1,700	1,775	1,550

Current Assets	700	750	780	810	700
Non-current Assets	1,850	1,900	1,950	2,000	1,850
Total Assets	2,550	2,650	2,730	2,810	2,550

CASHFLOW STATEMENT

(In Millions, unless noted)

	Q1 2024	Q2 2024	Q3 2024	Q4 2024	Q1 2023
Operating Activities					
Net income	135	143	140	147	135
Depreciation and amortization	50	55	60	65	50
Changes in working capital	20	25	30	35	20
Other operating activities	10	12	15	18	10
Net cash from operating activities	215	235	245	265	215
Investing Activities					
Capital expenditures	(50)	(55)	(60)	(65)	(50)
Acquisitions	(10)	(10)	(10)	(10)	(10)
Disposals	5	5	5	5	5
Other investing activities	0	0	0	0	0
Net cash from investing activities	(55)	(60)	(65)	(70)	(55)
Financing Activities					
Debt issuances	0	0	0	0	0
Debt repayments	(10)	(10)	(10)	(10)	(10)
Equity issuances	0	0	0	0	0
Dividends	(5)	(5)	(5)	(5)	(5)
Other financing activities	0	0	0	0	0
Net cash from financing activities	(15)	(15)	(15)	(15)	(15)
Net change in cash	45	60	65	80	45
Free cash flow	165	180	185	200	165

Net cash from operating activities	215	235	245	265	215
Net cash from investing activities	(55)	(60)	(65)	(70)	(55)
Net cash from financing activities	(15)	(15)	(15)	(15)	(15)
Net change in cash	45	60	65	80	45

Free cash flow	165	180	185	200	165
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HOW TO READ AND ANALYSE FINANCIAL STATEMENTS IN-DETAIL

Financial Statement Analysis Explained Mba Fundamentals Book 7

Daniel F McAuley



Financial Statement Analysis Explained Mba Fundamentals Book 7:

The book delves into Financial Statement Analysis Explained Mba Fundamentals Book 7. Financial Statement Analysis Explained Mba Fundamentals Book 7 is a vital topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Financial Statement Analysis Explained Mba Fundamentals Book 7, encompassing both the fundamentals and more intricate discussions.

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 - Chapter 1: Introduction to Financial Statement Analysis Explained Mba Fundamentals Book 7
 - Chapter 2: Essential Elements of Financial Statement Analysis Explained Mba Fundamentals Book 7
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 - Chapter 4: Financial Statement Analysis Explained Mba Fundamentals Book 7 in Specific Contexts
 - Chapter 5: Conclusion
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