

FINANCIAL ANALYSIS

I. Financial Analysis and Planning¹

From the *Statement of Cash Flows*, or from the analyst's well-tuned intuition, relevant financial ratios can be identified and calculated. Remember -- Do not just blindly begin calculating financial ratios – the number of possible financial ratios is almost limitless; life is too short to spend calculating irrelevant ratios! In short, have a good reason *a priori* for the financial ratios that you calculate. If you don't, you will waste a tremendous amount of time and may wind up with *too much* information to effectively evaluate.

Financial ratios have two primary uses:

- Financial control (or analysis) and
- Financial planning.

Financial ratios are used to compare actual financial results with various benchmarks of performance, such as

- a firm's own historical financial ratios to identify improving and deteriorating *trends*,
- *comparable ratios* from other firms in the same industry,² or
- *comparison* of actual ratios versus a previously developed financial plan.

We call the activity of comparing ratios to any of these benchmarks financial control.

Financial ratios also are used to project a firm's future financial position. We call this activity financial planning.

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Financial Statement Analysis Paper Ohio Dominican University: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have charmed audiences this year. The Must-Read : Colleen Hoovers "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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