

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.

Financial Statement Analysis Paper Ohio Dominican University

Wolfgang Guggemos



Financial Statement Analysis Paper Ohio Dominican University:

Resources in Education ,1998 Annual Report Office of the Ohio Consumers' Counsel,2006 **Corporate 500** ,1986 A.I.D. Research and Development Abstracts ,1987 **Research in Education** ,1969-05 *Comparative Guide to Science and Engineering Programs* James Cass,Max Birnbaum,1971 A key focus is to examine how is humanitarian intervention legitimate in present diplomatic dialogues In exploring how far there has been a change of norm in the society of states in the 1990s the book defends the broad based constructivist claim that state actions will be constrained if they cannot be legitimated and that new norms enable new practices but do not determine these The book concludes by considering how far contemporary practices of humanitarian intervention support a new solidarism and how far this resolves the traditional conflict between order and justice in international society **BOOK JACKET** **Agricultural Finance Review** ,1993

Faculty Personnel American Assembly of Collegiate Schools of Business,1976 **Monthly Catalogue, United States** **Public Documents** ,1995 *Annual Report* Ohio Agricultural Research and Development Center,1995 Monthly Catalog of United States Government Publications ,1995 Resources in Education ,1996 **Federal Program Evaluations** United States. General Accounting Office. Office of Program Analysis,1977 Contains an inventory of evaluation reports produced by and for selected Federal agencies including GAO evaluation reports that relate to the programs of those agencies **Soil Conservation in Developing Countries** Jock R. Anderson,Jesuthason Thampapillai,1990 **Federal Evaluations** , Contains an inventory of evaluation reports produced by and for selected Federal agencies including GAO evaluation reports that relate to the programs of those agencies **Stories of Achievements** Herv   Corvellec,1997-01-01 In *Stories of Achievements* Herve Corvellec explains performance as a matter of telling recounting and communicating an organization s actions or the results of those actions He describes how organizations work with the notion of performance and examines its connections with efficiency and competition Corvellec begins with an assessment of management literature discussing the various ways different professions define performance What is considered to be performance in one profession may be at odds with its definition in another The author examines what performance means in the world of sports and provides a look at performance throughout sports history He then draws parallels between sports and organizations detailing similarities and differences between performance and the notions of competitions measurement and hierarchy This study covers particular aspects of the notion of performance linguistic semantic theoretical logical historical and narrative Drawing on various methodologies each chapter represents a smaller study of how performance is manifested in a particular context Together they provide a general presentation of how the notion of performance is used in organizations where it comes from and what is meant by performance in general managerial discourse *Stories of Achievements* will be engrossing reading for management accounting and organization professionals as well as sociologists interested in the study of economic organizations The Faculty Directory of Higher Education ,1988 **Improving Lives**

Through Higher Education Bryan Cook,2005 **Annual Publications List of the National Regulatory Research**
Institute National Regulatory Research Institute (Ohio State University),1996 *Marketing Information Guide* ,1961

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