

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

Jicheng Xie



Example Of Financial Statement Analysis:

Financial Statement Analysis Martin S. Fridson, Fernando Alvarez, 2002-10-01 Praise for Financial Statement Analysis A Practitioner's Guide Third Edition This is an illuminating and insightful tour of financial statements how they can be used to inform how they can be used to mislead and how they can be used to analyze the financial health of a company Professor Jay O Light Harvard Business School Financial Statement Analysis should be required reading for anyone who puts a dime to work in the securities markets or recommends that others do the same Jack L Rivkin Executive Vice President retired Citigroup Investments Fridson and Alvarez provide a valuable practical guide for understanding interpreting and critically assessing financial reports put out by firms Their discussion of profits quality of earnings is particularly insightful given the recent spate of reporting problems encountered by firms I highly recommend their book to anyone interested in getting behind the numbers as a means of predicting future profits and stock prices Paul Brown Chair Department of Accounting Leonard N Stern School of Business NYU Let this book assist in financial awareness and transparency and higher standards of reporting and accountability to all stakeholders Patricia A Small Treasurer Emeritus University of California Partner KCM Investment Advisors This book is a polished gem covering the analysis of financial statements It is thorough skeptical and extremely practical in its review Daniel J Fuss Vice Chairman Loomis Sayles Company LP 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 With it realistic valuations can be made for investment lending or merger and acquisition purposes The process is becoming increasingly complex but this book helps readers deal with the practical challenges that arise at the international level Understand the accounting mechanics behind financial reporting Discover the differences between statements from around the world Learn how each financial statement element affects securities valuation Master analysis for clues into operations and risk characteristics Amid an uncertain global economic climate in today's volatile international markets the ability to effectively evaluate financial statements is a critical skill Standards and conditions are continuously evolving and investment professionals need a strong up to date resource for the latest rules and best practices International

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