Financial Statement Analysis Paper

Example 1: Dell Computer

Dell Inc.	Current Year		Prior Year		3 Years Ago	
	S	Percent	2	Percent	\$	Percent
Income Statement	2500000		0.000			-
Revenue	61,494	100.0%	52,902	100.0%	61,101	100.09
Cost of Goods Sold	49,128	79.9%	42,789	80.9%	49,375	80.81
Gross Profit	12,366	20.1%	10,113	19.1%	11,726	19.29
R&D	661	1,1%	624	1.2%	663	1.19
Selling General & Administrative	7 302	11.9%	6.465	12.2%	7.102	11.65
Non Recurring	7,302	0.0%	0,465	0.0%	7,102	0.05
Others	0	0.0%	0	0.0%	0	0.01
Others	- 0	0.0%	- 0	0.0%	- 0.	0.0
Operating Income	4,403	7.2%	3,024	5.7%	3,961	6.51
Depreciation Expense	970	1.6%	852	1.6%	769	1.31
Other Income/Expense	116	0.2%	12	0.0%	47	0.11
EBIT	3,549	5.8%	2.184	4,1%	3,417	5.63
Interest Expense	199	0.3%	160	0.3%	93	0.21
Tax Expense	715	1.2%	591	1.1%	846	1.45
Income from Cont Operations	2,635	4.3%	1,433	2.7%	2,478	4.11
Net Income	2,635	4.3%	1,433	2.7%	2,478	4.19
Balance Sheet						
Cash	13,913	36.0%	10,635	31.6%	8,352	31.51
Short Term Investments	452	1.2%	373	1.1%	740	2.81
Accounts Receivable	10,136	26.3%	8,543	25.4%	6,443	24.33
Inventory	1,301	3.4%	1,051	3.1%	867	3.31
Other Current Assets	3,219	8.3%	3,643	10.8%	3,749	14.15
Total Current Assets	29,021	75.2%	24,245	72.0%	20,151	76.01
Long Term Investments	1,503	3.9%	1,113	3.3%	954	3.61
PP&E Net	1,953	5.1%	2,181	6.5%	2,277	8.61
Goodwill	4,365	11.3%	4,074	12.1%	1,737	6.61
Intangibles	1,495	3.9%	1,694	5.0%	724	2.75
Other Assets	262	0.7%	345	1.0%	657	2.51
Total Assets	38,599	100.0%	33,652	100.0%	26,500	100.05

Example Of Financial Statement Analysis

Michael Seilmaier

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Table of Contents Example Of Financial Statement Analysis

- 1. Understanding the eBook Example Of Financial Statement Analysis
 - The Rise of Digital Reading Example Of Financial Statement Analysis
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Example Of Financial Statement Analysis
 - Exploring Different Genres
 - o Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Example Of Financial Statement Analysis
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Example Of Financial Statement Analysis
 - Personalized Recommendations
 - Example Of Financial Statement Analysis User Reviews and Ratings

- Example Of Financial Statement Analysis and Bestseller Lists
- 5. Accessing Example Of Financial Statement Analysis Free and Paid eBooks
 - Example Of Financial Statement Analysis Public Domain eBooks
 - Example Of Financial Statement Analysis eBook Subscription Services
 - Example Of Financial Statement Analysis Budget-Friendly Options
- 6. Navigating Example Of Financial Statement Analysis eBook Formats
 - o ePub, PDF, MOBI, and More
 - Example Of Financial Statement Analysis Compatibility with Devices
 - Example Of Financial Statement Analysis Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Example Of Financial Statement Analysis
 - Highlighting and Note-Taking Example Of Financial Statement Analysis
 - Interactive Elements Example Of Financial Statement Analysis
- 8. Staying Engaged with Example Of Financial Statement Analysis
 - o Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Example Of Financial Statement Analysis
- 9. Balancing eBooks and Physical Books Example Of Financial Statement Analysis
 - \circ Benefits of a Digital Library
 - Creating a Diverse Reading Collection Example Of Financial Statement Analysis
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Example Of Financial Statement Analysis
 - Setting Reading Goals Example Of Financial Statement Analysis
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Example Of Financial Statement Analysis
 - Fact-Checking eBook Content of Example Of Financial Statement Analysis
 - Distinguishing Credible Sources

- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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