

## Financial Statement Analysis Paper

### Example 1: Dell Computer

Dell Inc.	Current Year		Prior Year		3 Years Ago	
	\$	Percent	\$	Percent	\$	Percent
<b>Income Statement</b>						
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%
<b>Balance Sheet</b>						
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%

# Analysis Of Financial Statements Paper

**Jiyuan Zhang**



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## **Table of Contents Analysis Of Financial Statements Paper**

1. Understanding the eBook Analysis Of Financial Statements Paper
  - The Rise of Digital Reading Analysis Of Financial Statements Paper
  - Advantages of eBooks Over Traditional Books
2. Identifying Analysis Of Financial Statements Paper
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Analysis Of Financial Statements Paper
  - User-Friendly Interface
4. Exploring eBook Recommendations from Analysis Of Financial Statements Paper
  - Personalized Recommendations
  - Analysis Of Financial Statements Paper User Reviews and Ratings
  - Analysis Of Financial Statements Paper and Bestseller Lists
5. Accessing Analysis Of Financial Statements Paper Free and Paid eBooks
  - Analysis Of Financial Statements Paper Public Domain eBooks
  - Analysis Of Financial Statements Paper eBook Subscription Services

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