

## 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

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## **Analysis Of Financial Statements Paper:**

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company's financial health How do financial statements relate to the value of a company's stock Why is cash flow so important to a company's financial health Throughout Analysis of Financial Statements Second Edition the authors demonstrate the nuts and bolts of financial analysis by applying the techniques to actual companies The authors set the stage for financial analysis in Part One with their discussions of financial statements and the quality of financial statements In Part Two they walk you through how to judge a company's financial health using financial disclosures in financial ratio analysis earnings analysis and cash flow analysis In Part Three the authors take analysis a step further by discussing how investors and creditors can use financial statements to more effectively assess a company's performance and risk Peterson and Fabozzi wrap up this Second Edition with a set of lessons for investors and analysts Lesson 1 Understand what you are looking at Lesson 2 Read the fine print Lesson 3 If it's too good to be true it may be Lesson 4 Follow the money Lesson 5 Understand the risks

*Uses and Benefits of Financial Statements* Jan Alexander Linxweiler, 2017-07-25 Essay from the year 2017 in the subject Business economics Investment and Finance grade 10 Post University course Financial Statement Analysis language English abstract The following paper will introduce the uses and benefits of financial statements In doing so the paper will first introduce the different elements of a financial statement In a next step the paper will establish how financial statements can be used in financial modeling and how the useful basis for an encompassing analysis The paper will conclude with the observation that a financial statement provides a transparent insight into the economic positioning of an organization that allows investors and managers alike to act economically efficient

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justification of this paper is to get a greater extent of knowledge through a meta analytic literature review of the determinants of audit report lags An audit report lag is the number of days from a company s fiscal year end to the date of its auditor s report Due to the great development of the globalization and economy this world has more economical data and is more complicated in an economical context than before Proof for this statement is the subprime crisis 2007 where Asset Backed Commercial Papers had a complicated transformation In addition to this the accounting has issues with too much information and complicated financial products At first accounting has problems with disclosure of information in the financial statement Secondly Big Data challenges accounting and finally audit report lags are larger after a new standard is set by the standard setter or a company has a poor performance in this particular fiscal year In addition to this last problem there are a lot of more determinants for an audit report lag than these two Accordingly this audit report lag is a problem for accounting

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