
— *Journal of the American Medical Association*, 1997

Company Information		Financial Data		Operational Metrics	
Item	Value	Item	Value	Item	Value
Revenue	1200000	Profit	250000	Units Sold	50000
Expenses	950000	Assets	300000	Inventory	10000
Net Income	250000	Liabilities	150000	Production	45000
Current Ratio	2.0	Equity	150000	Efficiency	90%
Debt to Equity	1.0	Operating Income	300000	Customer Sat.	85%
Return on Assets	8.3%	Interest Expense	50000	Employee Ret.	92%
Return on Equity	16.7%	Dividend Payout	100000	Market Share	15%
EPS	2.50	Share Repurchase	20000	Brand Value	5000000
P/E Ratio	15.0	Warranty Cost	30000	Research & Dev.	1000000
Dividend Yield	4.0%	Goodwill	100000	Patent Assets	500000
Book Value	10.00	Intangible Assets	150000	Legal Expenses	50000
Market Cap	15000000	Deferred Tax	20000	Contingent Liab.	100000
Enterprise Value	14000000	Other Income	10000	Restructuring Costs	75000
Free Cash Flow	100000	Non-Operating Income	5000	Acquisition Costs	120000
Operating Cash Flow	120000	Other Expenses	15000	Integration Costs	80000
Capital Expenditure	20000	Other Assets	10000	Transition Costs	45000
Debt Maturity	2025	Other Liabilities	5000	Post-Merger Costs	30000
Interest Coverage	5.0x	Other Equity	5000	Retention Costs	15000
Dividend Payout Ratio	40%	Other Income	5000	Training Costs	10000
Share Repurchase Ratio	8%	Other Expenses	5000	Compliance Costs	8000
Warranty Reserve	100000	Other Assets	5000	Legal Settlements	5000
Goodwill Impairment	0	Other Liabilities	5000	Other Income	5000
Deferred Tax Asset	20000	Other Equity	5000	Other Expenses	5000
Other Intangible Assets	50000	Other Income	5000	Other Assets	5000
Legal Contingencies	50000	Other Liabilities	5000	Other Liabilities	5000
Restructuring Reserve	75000	Other Equity	5000	Other Income	5000
Acquisition Costs	120000	Other Expenses	5000	Other Assets	5000
Integration Costs	80000	Other Liabilities	5000	Other Equity	5000
Transition Costs	45000	Other Income	5000	Other Expenses	5000
Post-Merger Costs	30000	Other Assets	5000	Other Liabilities	5000
Retention Costs	15000	Other Liabilities	5000	Other Equity	5000
Training Costs	10000	Other Income	5000	Other Expenses	5000
Compliance Costs	8000	Other Assets	5000	Other Liabilities	5000
Legal Settlements	5000	Other Equity	5000	Other Income	5000
Other Income	5000	Other Expenses	5000	Other Assets	5000
Other Assets	5000	Other Liabilities	5000	Other Equity	5000
Other Liabilities	5000	Other Income	5000	Other Expenses	5000
Other Equity	5000	Other Assets	5000	Other Liabilities	5000
Other Income					

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Date		Description		Amount	
1900	Jan 1	Balance		100.00	
1900	Jan 15	Received from A	50.00		
1900	Jan 20	Received from B	25.00		
1900	Jan 25	Received from C	25.00		
1900	Jan 31	Balance		150.00	
1900	Feb 1	Received from D	75.00		
1900	Feb 5	Received from E	50.00		
1900	Feb 10	Received from F	25.00		
1900	Feb 15	Received from G	25.00		
1900	Feb 20	Received from H	25.00		
1900	Feb 25	Received from I	25.00		
1900	Feb 28	Balance		300.00	

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**Richard Arum, Josipa Roksa, Amanda
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