

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%	42,769	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%

Analysis Of Financial Statements Paper

O. Ray Whittington



Analysis Of Financial Statements Paper:

The Analysis and Use of Financial Statements Gerald I. White, Ashwin Paul C. Sondhi, Dov Fried, 2002-12-30 Accounting Standards US and International have been updated to reflect the latest pronouncements An increased international focus with more coverage of IASB and non US GAAPs and more non US examples

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Proceedings of the 2025 5th International Conference on Enterprise Management and Economic Development (ICEMED 2025) Prasad Siba Borah,Norhayati Zakuan,Nazimah Hussin,Azlina Binti Md Yassin,2025-08-14 This is an open access book 2025 5th International Conference on Enterprise Management and Economic Development ICEMED 2025 will be held in Dali China from May 30 to June 1 2025 Enterprise management is the general term for a series of functions such as organizing planning commanding supervising and regulating the production and operation activities of enterprises Relative to economic growth economic development is the core concept of development economics Economic development refers to the high quality development of the economy including quality and quantity rather than merely the growth of quantity Enterprise management covers economics management business management financial management human resource management and other aspects and is a comprehensive interdisciplinary science that spans natural science engineering science technical science and humanities and social science Enterprise management comes into being with the development of modern socialized mass production The use of modern management means and methods to manage enterprises ensure the survival and development of enterprises and play a positive role in promoting economic development ICEMED 2025 will bring together experts and scholars from relevant fields to discuss the relationship between enterprise management and economic development Reasonable enterprise management is an important way to promote the economic development of enterprises Scientific and reasonable use of industrial and commercial enterprise management knowledge can reasonably carry out effective macro control on the enterprise economy and ensure the stable progress and development of the enterprise economy

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