

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%	42,789	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%
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



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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 [Selected Papers in School Finance, 2000-01](#), 2000 [Selected Papers in School Finance](#), 2000 [Wiley CPA Exam Review 2010, Auditing and Attestation](#) Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today's CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in auditing and attestation The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work [Oswaal ISC Question Bank Class 12 Accounts | Chapterwise and Topicwise | Solved Papers | For Board Exams 2025](#) Oswaal Editorial Board, 2024-04-01 Description of the Product 100% Updated with Latest 2025 Syllabus Fully Solved Board Specimen Paper Timed Revision with Topic wise Revision Notes Smart Mind Maps Extensive Practice with 1500 Questions Self Assessment Papers Concept Clarity with 1000 Concepts Concept Videos 100% Exam Readiness with Previous Years Exam Question MCQs [Oswaal CBSE Question Bank Class 12 Accountancy, Chapterwise and Topicwise Solved Papers For Board Exams 2025](#) Oswaal Editorial Board, 2024-01-23 Description of the product 100% Updated Syllabus Fully Solved Board Papers we have got you covered with the latest and 100% updated curriculum Crisp Revision with Topic wise Revision Notes Smart Mind Maps Mnemonics Extensive Practice with 3000 Questions Board Marking Scheme Answers to give you 3000 chances to become a champ Concept Clarity with 1000 Concepts 50 Concept Videos for you to learn the cool way with videos and mind blowing concepts NEP 2020 Compliance with Art Integration Competency Based Questions for you to be on the cutting edge of the coolest educational trends [Analysis of Financial Statements](#) Leopold A. Bernstein, 1993 This classic desktop reference continues to provide the best information on the knowledge and skills needed for the intelligent analysis of financial statements Completely revised with updated examples the fourth edition gives readers the most currently used methods for analyzing interpreting and understanding financial data [Oswaal CBSE 10 Previous Years' Solved Papers](#),

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