

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%

Corporate Financial Analysis

John D. Finnerty



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Corporate Financial Analysis Diana R. Harrington, Brent D. Wilson, 1986

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Table of Contents Corporate Financial Analysis

1. Understanding the eBook Corporate Financial Analysis
 - The Rise of Digital Reading Corporate Financial Analysis
 - Advantages of eBooks Over Traditional Books
2. Identifying Corporate Financial Analysis
 - 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 Corporate Financial Analysis
 - User-Friendly Interface
4. Exploring eBook Recommendations from Corporate Financial Analysis
 - Personalized Recommendations
 - Corporate Financial Analysis User Reviews and Ratings
 - Corporate Financial Analysis and Bestseller Lists

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