

# Chapter 1

## Overview of Financial Statement Analysis

### REVIEW

Financial statement analysis is one important step in business analysis. Business analysis is the process of evaluating a company's economic prospects and risks. This includes analyzing a company's business environment, its strategies, and its financial position and performance. Business analysis is useful in a wide range of business decisions such as investing in equity or debt securities, extending credit through short or long term loans, valuing a business in an initial public offering (IPO), and evaluating restructurings including mergers, acquisitions, and divestitures. Financial statement analysis is the application of analytical tools and techniques to general-purpose financial statements and related data to derive estimates and inferences useful in business analysis. Financial statement analysis reduces one's reliance on hunches, guesses, and intuition for business decisions. This chapter describes business analysis and the role of financial statement analysis. The chapter also introduces financial statements and explains how they reflect underlying business activities. Several tools and techniques of financial statement analysis are also introduced. Application of these tools and techniques is illustrated in a preliminary business analysis of Dell.

# Chapter Overview Of Financial Statement Analysis

**Thomas R. Robinson**



## **Chapter Overview Of Financial Statement Analysis:**

Financial Statement Analysis: The Investor's Self-Study to Interpreting & Analyzing Financial Statements, Revised Edition Charles J. Woelfel, 1994 Financial Statement Analysis shows stock market investors how to profit from the knowledge insights and perceptions of professionals who use financial statement analysis tools and techniques on a day to day basis This book is designed to provide the essential basics required to read interpret and analyze a company s financial statements prior to making important investment decisions Inside you ll learn Horizontal and Vertical Analysis Common Size Statements Financial Ratios Liquidity and Activity Ratios Profitability Ratios Capital Structure Solvency Ratios **International Financial Statement Analysis** Thomas R. Robinson, 2020-02-05 Better analysis for more accurate international financial valuation International Financial Statement Analysis 4th Edition provides the most up to date detail for the successful assessment of company performance and financial position regardless of country of origin The seasoned experts at the CFA Institute offer readers a rich clear reference covering all aspects from financial reporting mechanics and standards to understanding income and balance sheets Comprehensive guidance toward effective analysis techniques helps readers make real world use of the knowledge presented with this new third edition containing the most current standards and methods for the post crisis world Coverage includes the complete statement analysis process plus information on income tax accounting employee compensation and the impact of foreign exchange rates on the statements of multinational corporations

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Financial Statement Analysis Charles H. Gibson, 1995 This text presents a realistic and organized approach to financial reporting with particular emphasis on the analysis and interpretation of the end result of financial reporting financial statements This book can meet the needs of financial statement analysis courses in both accounting and

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