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to analyze the company's operating profitability, liquidity, leverage, etc. The following ...

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With this method of analysis of financial statements, we will look up and down the income statement (hence, "vertical" analysis) to see how every line item compares to revenue, as a percentage. For example, in the income statement shown below, we have the total dollar amounts and the percentages, which make up the vertical analysis.

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work for financial statements and the



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place of financial analysis techniques within the framework. Section 3 provides a description of analytical tools and techniques. Section 4 explains how to compute, analyze, and interpret common financial ratios. Sections 5 through 8 explain the use of ratios and other analytical data in equity

## **Financial Analysis Techniques**

Necessity of Financial Theory Education

It is almost a tautology to start anew a discussion about the necessity of theory instruction. That is because the answer to why we teach and learn theories must be general in that it applies to all areas of study - physics, sociology, engineering, finance, and so forth.

## **A Theoretical Discussion on Financial Theory**

Evaluation of the statement of cash flows helps in understanding the impact of the firm's liquidity position from its operations, investments and financial activities over the period—in essence,

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where funds came from, where they went, and how the overall liquidity of the firm was affected. 4. Analyze current profitability and risk.

## **6 Steps to an Effective Financial Statement Analysis**

and income statements, then an analysis of the key financial statement ratios can be undertaken. B.

APPLICATION OF RATIO ANALYSIS 1. An Analysis of Financial Ratios is a Useful Tool for Business Valuations a) Integral tool in trend analysis (1) Compares the company's own ratios to itself over time

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