

Chapter 17: Financial Statement Analysis: Chapter Overview

Financial Statement Analysis: Chapter Objectives

Financial Statement Analysis: Accounting in the Real World: E*Trade

Financial Statement Analysis: Key Terms

Financial Statement Analysis: Chapter Objectives

Learning Objectives

After studying Chapter 17, in addition to defining key terms, you will be able to:

- LO1 Analyze an income statement using vertical analysis.
- LO2 Perform vertical analysis of a balance sheet.
- LO3 Analyze a balance sheet using vertical analysis.
- LO4 Perform horizontal analysis on an income statement.
- LO5 Perform horizontal analysis on a balance sheet.
- LO6 Calculate earnings per share.
- LO7 Calculate and interpret market ratios.
- LO8 Calculate and interpret liquidity ratios.

Financial Statement Analysis: Accounting in the Real World: E*Trade

The Internet revolutionized how individual investors buy and sell stock. Before the Internet, an investor could only trade stock using a stock broker. Through their investment firms, stock brokers had access to financial information not available elsewhere. As a result, most investors relied on their stock brokers for investment advice. When an investor made a decision on an investment, the stock broker would make the purchase on the stock exchange.

Today's investors can manage their own investments using an online investing site. For over 20 years, E*TRADE has been a leader in online investing. E*TRADE customers have 24/7 access to financial information and the tools to place stock trades. An E*TRADE customer can enter the stock symbol of a corporation and gain instant access to a wealth of information, including:

- recent news articles about the corporation,
- projected earnings,
- research reports, and
- charts of the stock prices for one day to over 30 years.

A link on E*TRADE's website opens to a wide range of financial ratios for the selected company. A section for AT&T Inc. (stock symbol, T) is shown.

The financial community has assigned names to the most commonly used vertical analysis ratios. For example, profit margin is the name given to the vertical analysis ratio for net income after federal income taxes. E*TRADE uses two methods to help investors compare AT&T's profit margin to other companies in the same industry. The illustration at the top of the next column indicates, from low to high, how the company's ratios compare to those of other companies. AT&T's profit margin, 17.28%, is in the upper range of other communications services companies.

Chapter 17 Financial Statement Analysis

Jack Clark Francis, Richard L. Taylor



Chapter 17 Financial Statement Analysis:

Advanced Management Accounting (Text, Problems & Cases) Jawahar Lal, This revised edition of ADVANCED MANAGEMENT ACCOUNTING provides a comprehensive and updated coverage of important topics current trends latest ideas and researches in management accounting Expanding on its theoretical base the book provides practical exposition to help students strengthen conceptual understanding and develop problem solving skills to succeed in the classroom and beyond Pedagogically enriched with new features and an impressive layout this new edition is an essential text for students of M Com MBA CA ICWA CS CFA and other professional courses Financial Statement Analysis Thomas R. Robinson,Paul Munter,Julia Grant,2004 Robinson Munter and Grant s Financial Statement Analysis A Global Perspective is designed especially for users of financial statements Takes a financial statement analysis perspective The focus is on the user of financial statements and not the preparer of financial statements The emphasis is on the analysis and use of financial reports Knowledge of debits and credits is not required Emphasizes a global perspective by presenting both International Accounting Standards and U S GAAP Uses a step by step presentation to take students through the financial statement analysis process from understanding the financial statements to valuation Motorola and Nokia are used as running case examples throughout the text Additional real world examples are integrated into each chapter as appropriate Assignment Materials Many of the end of chapter problems have been reproduced from AIMR CFA R examination released questions and sample examinations Each chapter has a case derived from real company financial statements that can be used for class discussion or student projects Analyzing Financial Statements Stephen Gilman,1925 **Study Guide to Accompany Fundamental Accounting Principles Chapters 1-17 Financial Chapters** Kermit D. Larson,John J Wild,Barbara Chiappetta,Larson Kermit,Wild John,Chiappetta Barbara,2004-02 Prepared by Barbara Chiappetta Nassau Community College and Janice Klimek Central Missouri State University this guide covers each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions *Financial Statement Analysis* Leopold A. Bernstein,1993 **Financial Statement Analysis** Leonard C. Soffer,Robin J. Soffer,2003 For undergraduate graduate courses in Financial Statement Analysis and Valuation This text combines finance accounting and business strategy theory with enough real accounting information to teach students how to actually use financial statement data in valuation and analysis as well as understand the corporate finance theory behind it **The Analysis of Financial Statements** Aaron Morton Sakolski,1923 **American Accountant** ,1928 **Handbook of Financial Analysis for Corporate Managers** Vincent Muro,1991 The Analysis of Financial Statements Harry George Guthmann,1925 **Financial Statement Analysis and Security Valuation** Stephen H. Penman,2007 Lays out the techniques and principles of financial statement analysis with a focus on the investor Works from a conceptual framework and provides tools for practical analysis Illustrates methods with applications to recognisable companies such as Nike Microsoft Dell and Coca

Cola **Accountants' Index** American Institute of Certified Public Accountants,1928 **Principles of Accounting** Terry L. Campbell,1989 The purpose of this book is to present the first half of a full year course in introductory accounting theory in the clear concise format of an outline The remaining topics generally covered in an accounting principles sequence are presented in the companion text Principles of Accounting Volume II Although comprehensive enough to be used by itself for independent study this outline is specifically designed to be used as a supplement to college courses and textbooks on the subject Introduction to Management Accounting Charles T. Horngren,2008 One of three versions of the 14th edition Versions include 1 The full book containing chapters 1 17 with three additional chapters as a refresher on financial accounting 2 A brief book containing chapters 1 14 with a concise treatment of management accounting topics 3 SafariX an E version of the book *Basic Accounting* Ralph Lester Boyd,Robert Irvine Dickey,1949 **Principles of Accounting** Belverd E. Needles,1996 **Accounting Principles** Jerry J. Weygandt,2004 The third edition of Weygandt Kieso Kimmel Trenholm Accounting Principles has been carefully developed with the collaboration of a team of instructors from across the country and builds upon the highly regarded Student Success foundation for which Weygandt has become known over the years The book has been praised by students and instructors across the country for its outstanding visual design its carefully integrated learning and teaching systems and its excellent writing style and clarity of presentation these key elements have been further enhanced in the third edition This edition also includes enriched problem material and an enhanced technology package to provide students with the most complete learning experience possible and instructors with unparalleled flexibility in course delivery This flexibility extends to various packaging options available with the third edition Weygandt Accounting Principles is the ideal book for both accounting and general business students at the introductory level It promises to provide these students with the most engaging and complete coverage of the basic principles of accounting and most importantly how accounting relates to the world of business **Family Advocate** ,2002 Schaum's Outline of Investments Jack Clark Francis,Richard L. Taylor,2000-03-22 Investment courses are in demand by 800 000 business majors and lifelong learners in non degree programs every year Schaum s Outline of Investments Second Edition presents this authoritative learning guide to the decade s hottest topicmaking money grow Contains clear and concise explanations of investment principles contemporary investment strategies and international markets **Telecourse Guide for Accounting in Action for Use with Fundamental Accounting Principles, Volume 2 Chapters 12-25** Kermit D. Larson,John J. Wild,Barbara Chiappetta,Larson Kermit,Wild John,Chiappetta Barbara,2004-03

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