

VERTICAL ANALYSIS

Legacy Clothing Income Statement For the period ending December 31, 2012

| | 2011 | | 2012 | |
|----------------------------------|----------------|----------------|------------------|----------------|
| | <u>Amount</u> | <u>Percent</u> | <u>Amount</u> | <u>Percent</u> |
| Sales | 1,000,000 | | 1,100,000 | |
| Sales Returns and Allowances | 50,000 | | 55,000 | |
| Sales Discounts | 25,000 | | 20,000 | |
| Net Sales | 925,000 | | 1,025,000 | |
| Cost of Goods Sold | 450,000 | | 475,000 | |
| Gross Profit | 475,000 | | 550,000 | |
| Salaries Expense | 150,000 | | 175,000 | |
| Advertising Expense | 30,000 | | 32,000 | |
| Rent Expense | 10,000 | | 11,000 | |
| Insurance Expense | 2,500 | | 2,500 | |
| Supplies Expense | 5,000 | | 5,000 | |
| Depreciation Expense - Buildings | 15,000 | | 15,000 | |
| Total Operating Expenses | 212,500 | | 240,500 | |
| Income from Operations | 262,500 | | 309,500 | |
| Other Revenue (Expenses) | | | | |
| Interest Expense | 5,000 | | 5,500 | |
| NET INCOME | 257,500 | | 304,000 | |

Case Study On Analysis Of Financial Statements At A

Michael Brown



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Table of Contents Case Study On Analysis Of Financial Statements At A

1. Understanding the eBook Case Study On Analysis Of Financial Statements At A
 - The Rise of Digital Reading Case Study On Analysis Of Financial Statements At A
 - Advantages of eBooks Over Traditional Books
2. Identifying Case Study On Analysis Of Financial Statements At A
 - 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 Case Study On Analysis Of Financial Statements At A
 - User-Friendly Interface
4. Exploring eBook Recommendations from Case Study On Analysis Of Financial Statements At A
 - Personalized Recommendations
 - Case Study On Analysis Of Financial Statements At A User Reviews and Ratings

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