

# Management Discussion and Analysis

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# Background

Management discussion and analysis (MD&A) section within a company's financial report analyzes the company's performance and financial condition from the viewpoint of top management.

The analysis may also include the following discussion;

- ▶ Business overview including the legal, political, and economic environment.
- ▶ Results of operations.
- ▶ Liquidity and financial condition.
- ▶ Acquisitions.

The MDA may also Include

- ▶ Restructuring activities.
- ▶ Pertinent Risks.
- ▶ Regulatory compliance.

The MDA may also Include

- ▶ Future plans, such as goals and new projects planned by the management.