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02 Common-Size Financial Statement Analysis. For example, on the income statement, every line item is divided by sales and on the balance sheet, every line item is divided by total assets. This type of analysis enables the financial manager to view the income statement and balance sheet in a percentage format, making it easier to interpret.

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6 Steps to an Effective Financial Statement Analysis

Financial statement analysis is the process of analyzing a company's financial statements for decision-making purposes and to understand the overall health of an organization.

Financial Statement Analysis - Investopedia

financial statements look better than they really are. Seasonal factors can distort ratio analysis. At certain times of the year a firm may have excessive inventories in preparation of a "season" of high demand. Therefore an inventory turnover ratio taken at this time as opposed to after the season will be radically distorted.

Chapter 3 Analysis of Financial Statements

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