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Review of Accounting Studies, 8, 531-560, 2003 # 2003 Kluwer Academic Publishers.

Manufactured in The Netherlands. Financial Statement Analysis of Leverage and How It,

Learning Objectives 5 c hapter Introduction to Financial Statement Analysis 1 Explain the purpose of financial statement analysis. 2

Understand the relationships between finan- ..., Fundamentals, Techniques &

Theory FINANCIAL STATEMENT ANALYSIS © 1995-2012 by National

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	Current Year	Prior Year	3 Years Ago	\$
Percent	\$	Percent	\$	Percent
Income Statement Revenue	61,494	100.0%	52,902	100.0%
	61,101	100.0%		

Financial ratio analysis A reading prepared by Pamela Peterson Drake O U T L I N E 1. Introduction

2. Liquidity ratios 3. Profitability ratios and activity ratios, Common-Size Balance Sheet.

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implements fiscal and administrative policy,

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OBJECTIVES (Last updated: 9/30/2008),

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