

Financial Statements and Analysis

profits to find *net profits (or earnings) before taxes*. After subtracting \$93,000 in 2009 interest, Bartlett Company had \$325,000 of net profits before taxes.

Next, taxes are calculated at the appropriate tax rates and deducted to determine *net profits (or earnings) after taxes*. Bartlett Company's net profits after taxes for 2009 were \$231,000. Any preferred stock dividends must be subtracted from net profits after taxes to arrive at *earnings available for common stockholders*. This is the amount earned by the firm on behalf of the common stockholders during the period.

Dividing earnings available for common stockholders by the number of shares of common stock outstanding results in *earnings per share (EPS)*. EPS represent the number of dollars earned during the period on behalf of each outstanding share of common stock. In 2009, Bartlett Company earned \$221,000 for its common stockholders, which represents \$2.90 for each outstanding share. The actual cash dividend per share (DPS), which is the dollar amount of cash distributed during the period on behalf of each outstanding share of common stock, paid in 2009 was \$1.29.

Jan and Jon Smith, a mid-30s married couple with no children, prepared a personal income and expense statement, which is similar to a corporate income statement. A condensed version of their income and expense statement appears below. A more detailed version appears at the book's website.

Income	
Salaries (incl. sales commissions)	\$72,725
Interest received	195
Dividends received	<u>120</u>
(1) Total income	<u>\$73,040</u>
Expenses	
Mortgage payments	\$16,864
Auto loan payments	2,520
Utilities (incl. cable)	2,470
Home repairs & maintenance	1,050

Example Of Financial Statement Analysis

Robert R. Redfield



Example Of Financial Statement Analysis:

This book delves into Example Of Financial Statement Analysis. Example Of Financial Statement Analysis is a vital topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Example Of Financial Statement Analysis, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Example Of Financial Statement Analysis
 - Chapter 2: Essential Elements of Example Of Financial Statement Analysis
 - Chapter 3: Example Of Financial Statement Analysis in Everyday Life
 - Chapter 4: Example Of Financial Statement Analysis in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Example Of Financial Statement Analysis. The first chapter will explore what Example Of Financial Statement Analysis is, why Example Of Financial Statement Analysis is vital, and how to effectively learn about Example Of Financial Statement Analysis.
 3. In chapter 2, the author will delve into the foundational concepts of Example Of Financial Statement Analysis. The second chapter will elucidate the essential principles that need to be understood to grasp Example Of Financial Statement Analysis in its entirety.
 4. In chapter 3, this book will examine the practical applications of Example Of Financial Statement Analysis in daily life. This chapter will showcase real-world examples of how Example Of Financial Statement Analysis can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Example Of Financial Statement Analysis in specific contexts. The fourth chapter will explore how Example Of Financial Statement Analysis is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Example Of Financial Statement Analysis. The final chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Example Of Financial Statement Analysis.

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Table of Contents Example Of Financial Statement Analysis

1. Understanding the eBook Example Of Financial Statement Analysis
 - The Rise of Digital Reading Example Of Financial Statement Analysis
 - Advantages of eBooks Over Traditional Books
2. Identifying Example Of Financial Statement Analysis
 - 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 Example Of Financial Statement Analysis
 - User-Friendly Interface
4. Exploring eBook Recommendations from Example Of Financial Statement Analysis
 - Personalized Recommendations
 - Example Of Financial Statement Analysis User Reviews and Ratings
 - Example Of Financial Statement Analysis and Bestseller Lists
5. Accessing Example Of Financial Statement Analysis Free and Paid eBooks
 - Example Of Financial Statement Analysis Public Domain eBooks
 - Example Of Financial Statement Analysis eBook Subscription Services
 - Example Of Financial Statement Analysis Budget-Friendly Options
6. Navigating Example Of Financial Statement Analysis eBook Formats
 - ePub, PDF, MOBI, and More
 - Example Of Financial Statement Analysis Compatibility with Devices
 - Example Of Financial Statement Analysis Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Example Of Financial Statement Analysis
 - Highlighting and Note-Taking Example Of Financial Statement Analysis
 - Interactive Elements Example Of Financial Statement Analysis

8. Staying Engaged with Example Of Financial Statement Analysis
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Example Of Financial Statement Analysis
9. Balancing eBooks and Physical Books Example Of Financial Statement Analysis
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Example Of Financial Statement Analysis
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Example Of Financial Statement Analysis
 - Setting Reading Goals Example Of Financial Statement Analysis
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Example Of Financial Statement Analysis
 - Fact-Checking eBook Content of Example Of Financial Statement Analysis
 - 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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