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## <u>CHAPTER 18: FINANCIAL STATEMENT ANALYSIS -</u> ACCOUNTING ...

Financial statement analysis is the application of analytical tools and techniques to general-purpose financial statements and related data to derive estimates and inferences useful in business analysis. Financial statement analysis reduces reliance on hunches, guesses, and intuition for business decisions.

Financial Statement Analysis Definition

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Subject, Analysis of financial statements After going through the financial statements of Brown, we can withdraw the following conclusion: The profitability position has slightly improved in 2014 as reflected from the increase in gross profit ratio, net profit ratio and return on capital employed by 2.74%, 1.22% and by 0.78% respectively.

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