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equally important and both must be followed. Analysing a company's profitability without any reference to its financial position is of little value. Similarly, there is little point in completing a detailed analysis of a company's financial structure without reference to its performance.

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the environment in which it operates, before analysing existing or future customers, competitors and suppliers. The results of the analysis, combined with a set of expectations about the future, coupled with creative and innovative thinking, allow the business to develop a range of strategic options designed to achieve its objectives.

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Chapter 5 Analysing income statements Step-by-Step Guide to Investment Analysis Page 3 of 6 Operating and EBIT margins are a much more useful ratio to compare companies with than gross

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STYLE GUIDE - Borderless

â€¢ A compiled statement contains financial data from a company reported in a financial statement format by a certified public accountant (CPA); it does not include any analysis of the statement. â€¢ The reviewed statement includes an analysis of the statement by a CPA in which unusual items or trends in the financial

statement are explained.

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