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With this method of analysis of financial statements, we will look up and down the income statement (hence, “vertical” analysis) to see how every line item compares to revenue, as a percentage. For example, in the income statement shown below, we have the total dollar amounts and the percentages, which make up the vertical analysis.

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Financial Statement Analysis is a method of reviewing and analyzing a company's accounting reports (financial statements) in order to gauge its past, present or projected future performance. This process of reviewing the financial statements allows for better economic decision making.

Financial Statement Analysis: An Introduction | Cleverism

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