

1.a) Reanalyze data out of period 3 till 0 and read text book!

1 b) Plan Period 4

2. Each participant has to analyze the profit- and loss statement as well as the balance sheet of his company.

If you do not like to do it or it is not possible choose an interesting company of your choice.

Task for the team: Prepare a short presentation and highlight the most interesting facts (or differences) of your companies by choosing the right KPIs.

Suggestions of branches: copy machines, printers, automotive, furniture, retailer, ...

- a) History, size & structure
- b) Main products/services - overview of product range + competitive advantages
- c) Market - countries where you operate + typical customers , market shares
- d) important financial figures  
(like turnover, EBIT%, ROE, Equity ratio, intensity of inventory, liquidity, gross margin, personal costs / total costs)
- e) Trend, benchmarks and plans –

Interesting facts about financial figures – similarities, deviations  
Is the overall market growing or shrinking?  
What trends are shaping your market? Company's plans

Duration: 5 minutes per person / 20 minutes per group

|                                            | Company 1 | Company 2 | Company 3 |
|--------------------------------------------|-----------|-----------|-----------|
| Revenue                                    |           |           |           |
| Gross margin (%)                           |           |           |           |
| EBIT margin (%)                            |           |           |           |
| Return on Sales (%)                        |           |           |           |
| HR expenses (salary) / FTE                 |           |           |           |
| If possible: R&D expenses / total expenses |           |           |           |
| Total assets                               |           |           |           |
| ROE                                        |           |           |           |
| Equity ratio (in %)                        |           |           |           |
| Intensity of inventory                     |           |           |           |