

# 1. ANALYSIS of BUSINESS PERFORMANCE and FINANCIAL POSITION

## (1) Business Performance Analysis

### 1. Overview of Performance

	Fiscal year ended March 31			(Billions of yen)	
	2013	2012	Increase (Decrease)		
Net sales	813.0	767.8	45.1	5.9%	
Gross profit	375.5	355.3	20.2	5.7%	
Operating income	40.6	40.3	0.3	0.8%	
Ordinary income	38.9	34.7	4.1	11.9%	
Income before income taxes and minority interests	33.8	32.8	1.0	3.1%	
Net income	15.1	20.4	(5.2)	-25.9%	
Net income per share: [yen]	28.52	38.52	(10.00)	-26.0%	
Capital expenditure	38.4	34.0	4.4	13.0%	
Depreciation	45.9	49.2	(3.2)	-6.6%	
R & D expenses	71.5	72.5	(0.9)	-1.4%	
Free cash flow	3.0	29.6	(26.5)	-89.8%	
Number of employees [persons]	41,844	38,206	3,638	9.5%	
Exchange rates: [yen]					
US dollar	83.10	79.07	4.03	5.1%	
Euro	107.14	108.96	(1.82)	-1.7%	

Looking back on the business environment in the consolidated fiscal year under review, the Euro zone economy saw negative growth due to the impact of the European debt crisis, and further to this, economies in emerging countries stagnated despite having led growth in the global economy. In the U.S. economy, improvement in the employment environment and an increase in asset value pushed up consumption, driving a recovery trend. In the Japanese economy, post-earthquake demand returned to normal in the first half of the fiscal year while a multitude of factors such as the yen's appreciation put downward pressure on business activity. Although difficult conditions persisted in the manufacturing industry, corrections continued to be made to the strong yen from the end of 2012 along with a change of government which is heightening expectations for the future business environment.

Looking at the main businesses in the consolidated fiscal year under review, in the Business Technologies Business, sales were strong for the new series of A3 color MFPs (Multi-functional peripherals) for the office under the "bizhub" brand, and sales volumes of color MFPs for the fiscal year increased compared with the previous fiscal year in all regions worldwide, including Japan, the U.S., and Europe, and Other regions. In the production print field, sales volumes exceeded the previous fiscal year due in part to an increase in sales of color units in the key areas of Japan, the U.S. and Europe, and to the introduction of new products in the monochrome range. In the Industrial Business, while sales were soft for glass substrates for HDDs and pickup lenses for optical disks due to deterioration in market conditions and the impact of inventory adjustments, sales of thin plain TAC films for LCD polarizers ("TAC films for LCD polarizers" hereinafter referred to as "TAC films") and VA-TAC films for increasing the viewing angles (hereinafter referred to as "VA-TAC films") were strong, and sales volumes were up year on year for replacement lenses for DSLR cameras and light meters. In the Healthcare Business, sales were strong for digital radiography systems such as the "AeroDR".

# Financial Performance Analysis Project Report

**JR Anderson**



## **Financial Performance Analysis Project Report:**

Profitability Analysis An Exploratory Study Nazir Ahmad Gilkar, 2008 The Present Book Is A Sincere Attempt To Present The Current Trends In Financial Analysis In Their Entirety It Aims At Helping The Students And Researchers In Their Respective Academic Pursuits As Well As The Managers In Their Easy Grasping Of The Techniques Of Profitability Analysis That Are Indispensable For Decision Making In Business Enterprises The Book In Eight Chapters Highlights The Role Of Profitability In A Business Enterprise Operating In A Competitive Environment And Discusses The Various Techniques Of Profitability Analysis It Explores The Factors Contributing To The Non Utilization Of The Available Capacity And Assesses Its Direct Bearing On The Value Added Generation And Ultimately On The Profitability It Reflects The Significance Of Cost Effectiveness For A Business Enterprise And Focuses On The Strategies Needed To Meet The Challenges Posed By Liberalized Economy Furthermore The Book Offers A Detailed Study With Regard To The Turnover Of Various Components Of The Capital Employed And The Varied Factors Influencing The Operations Thereof In Addition It Makes An In Depth Study Of Financial Health Performance Of Enterprise Social Profitability Ancillary Development And Corporate Restructuring Besides Three Papers On The Allied Topics Presented In Seminars Have Also Been Included Herein Which Will Prove Informative And Useful Particularly To The Researchers In The Discipline Of Commerce And Management A Unique Feature Of The Book Is That Different Research Settings Have Been Adopted For Each Chapter Appropriate Statistical Techniques Applied For Data Analysis And The Results Thus Arrived At Have Been Discussed And Interpreted References Have Been Given At The End Of Each Chapter Together With A Bibliography And Subject Index At The Close Of The Book Which Will Facilitate Quick Understanding And Further Perusal Of The Subject Matter It Is Hoped That The Book Will Prove A Valuable Asset To The Students Researchers And Practitioners Concerned With Commerce And Business **Business Research**

**Projects** A. D. Jankowicz, 2013-11-11 about management research has developed and made a more prominent appearance in the relevant literature Both the Academy of Management Review and Management Education and Development have devoted complete special issues to these topics in their impact on theory building and research see section 6 5 While the latter journal continues its editorial team have decamped to set up a new periodical Management Learning which emphasizes current thinking about management research This the New Paradigm postmodern analysis call it what you will is an epistemology whose relevance I argued in my first edition and continue to emphasize in Chapter 6 of the present The appreciation of qualitative approaches to the understanding of organizational life has increased during the last four years approaches seen as complementary to quantitative analysis by many a substitute by some The appearance of the second edition of Miles and Huberman 1994 indicates the growing importance attached to qualitative analysis by many management researchers and I have mentioned some of the techniques they advocate at relevant points in Part Three of this book without attempting or indeed being able to replicate their magnificent work Discourse analysis biography and hermeneutic analysis

are among the recent approaches to which pointers are provided in Part Three Similarly the value of arguing a case rather than testing a thesis has been emphasized for some forms of Diploma and MBA work see section 6.4

**Preventing Stress, Improving Productivity** Cary Cooper, Michiel Kompier, 2012-11-12 In a representative study made of European workers twenty eight per cent of employees reported that stress affects their health and their performance at work Occupational stress is a serious problem for the performance of individuals organisations and as a consequence for national economies Preventing Stress Improving Productivity investigates the ways in which companies can combat stress by changing the working environment rather than only treating individual employees with stress symptoms Costs and benefits of stress prevention are discussed with an emphasis on approaches that involve both the work situation and the individual worker The heart of the book consists of eleven European country chapters each overviewing the current status with respect to occupational stress and its prevention in that country and then presenting one detailed case study an example of good preventive practice Preventing Stress Improving Productivity identifies five factors that are critical for a stress reduction programme to work both in terms of employee health and well being and from a financial point of view Successful strategies combine participation from workers and support from top management Useful as a reference for psychologists human resource managers occupational physicians ergonomists and consultants this book will also be an invaluable aid to managers in the day to day running of organisations

Evaluating Sustainable Development and Corporate Social Responsibility Projects Tony Kealy, 2020-01-20 This book discusses sustainable development decision making Focusing on decisions to invest in wind turbine technology as part of a corporation's CO2 emission reduction strategy it presents a new evaluation framework based on the triple bottom line framework widely used by businesses to communicate their adherence to corporate social responsibility This new framework allows the evaluation of strategic corporate decisions to invest in wind turbines to mitigate global warming in the context of a corporation's social responsibility and includes an objective measurement stage to add rigor to the evaluation process The book describes the use of measured data from wind turbine projects to both develop and validate the methodology and also identifies key enablers and barriers as businesses attempt to successfully integrate corporate social responsibility into their overall business strategy Given its scope the book appeals to postgraduate students researchers and business professionals interested in the environmental impact of corporations Featuring case studies from Ireland it is particularly relevant to audiences within Europe

**Corporate Social Responsibility - Sustainable Business** Rae Lindsay, Roger Martella, 2020-06-17 In a dramatic departure from its voluntary origins corporate social responsibility CSR is rapidly shifting to hold multinational companies accountable for more than traditional shareholder performance This CSR movement is embracing new environmental social and governance ESG frameworks that both promote global sustainability goals and enhance accountability for negative impacts businesses can have on planet and people This collection of essays by leading businesspeople international civil servants legal practitioners

academics and other experts offers a forward looking and pragmatic perspective that illuminates the major themes in this movement towards increasingly sustainable transparent and accountable business practices The collection shows how CSR has evolved to account for societal pressures environmental climate change and human rights impacts international policy imperatives and the practical challenges of regulating commercial activity that transcends borders The chapters offer an in depth examination of current issues including international frameworks and multistakeholder initiatives catalysing foundational change the shifting emphasis on corporate imperatives to avoid harm to third parties trends in CSR focused on assuring the planet s future sustainability and social stability regulatory initiatives around the globe including Europe North America Asia and Africa and extended accountability for activities of corporate group members and supply chains The pressure and business case for companies to incorporate CSR into corporate governance is intensifying with each quarter shareholder meeting and regulatory agenda The integration of CSR and new ESG frameworks into multinational corporate strategy and operations is key to sustainable business models that can generate long term value for the organization and all stakeholders Their acceptance as cornerstones of 21st century business practice appears inevitable Taking full account of the imperative for companies and their lawyers to grapple with the practical and legal challenges in this area this volume is an invaluable and pragmatic addition to the practitioners toolbox at this important juncture in an ever more dynamic field

Financial Management for Architects Robert F. Mattox,1980      **Water Utilities Performance Review Report** ,2015  
*Solar Energy Update* ,1981      **Annual Report** Indiana. Toll Road District,2002      **"Code of Massachusetts regulations, 1990"** ,1990 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      *"Code of Massachusetts regulations, 1991"* ,1991 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      The Massachusetts register ,1990      **"Code of Massachusetts regulations, 1992"** ,1992 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      **"Code of Massachusetts regulations, 1993"** ,1993 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      "Code of Massachusetts regulations, 2000" ,2000 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020      **17e Congres International Des Irrigations Et Du Drainage, Grenade, Espagne** International Commission on Irrigation and Drainage,1999      **Technical Assistance, Republic of Azerbaijan** Asian Development Bank,2005      Index to Current Urban Documents ,1991      The National Guide to Educational Credit for Training Programs American Council on Education,2005 Highlights over 6 000 educational programs offered by business labor unions schools training suppliers professional and voluntary associations and government agencies      **Proceedings** ,1997

## Embracing the Track of Expression: An Psychological Symphony within **Financial Performance Analysis Project Report**

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