

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

Marcel A. Müller



Financial Performance Analysis Project Report:

Active Projects Report ,1997 Profitability AnalysisAn 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

Project Finance for Business Development John E. Triantis,2018-03-12 Raise the skill and competency level of project finance organizations Project Finance for Business Development helps readers understand how to develop a competitive advantage through project finance Most importantly it shows how different elements of project finance such as opportunity screening and evaluation project development risk management and due diligence come together to structure viable and financeable projects which are crucial pieces missing from the current literature Eliminating misconceptions about what is really important for successful project financings this book shows you how to develop structure and implement projects successfully by creating competitive advantage By shedding light on project finance failures it also helps you avoid failures of your own Offers a roadmap for successful financing participant roles and responsibilities and assessing and testing project viability Considers project finance from a broad business development and competitive advantage Provides a strategic decision forecasting perspective Delves deeper than existing treatments of project finance into decisions needed to create and implement effective financing plans Helping readers develop structure and implement projects successfully by creating

competitive advantage this book is a useful tool for project sponsors and developers helping them structure and implement projects by creating competitive advantage

The SAP S/4HANA Handbook for EPC Projects Sohail Ahmed, 2025-07-15

The SAP S/4HANA Handbook for EPC Projects equips you with the knowledge and insights needed to successfully manage and execute complex Engineering Procurement and Construction EPC projects using the power of SAP S/4HANA Building upon your existing knowledge of SAP solutions this handbook provides advanced insights into EPC project management and addresses the operational challenges unique to the Engineering Construction and Operations EC O industry by connecting business processes with relevant SAP solutions It is an essential guide enabling you to gain a deeper understanding of optimizing your project management capabilities using SAP S/4HANA Whether you are an SAP Solution Architect in Finance Human Resources or Supply Chain Management or a project manager in the EC O industry this book will help you understand how projects can be managed with SAP We begin by examining the world of EPC EPC M Engineering Procurement Construction and Management and ETO Engineer To Order projects Looking at detailed planning controlling and execution solutions of EPC projects with S/4HANA Project System CPM Commercial Project Management PPM Project Portfolio Management S/4HANA Add ons SAP Cloud Solutions and to integrate these with other engineering and project management software such as Tekla and Primavera through SAP BTP Business Technology Platform You will follow a construction company secure an EPC contract of a refinery upgrade project and demonstrates how SAP is used at every step of the way from bidding to project closure Through real world use cases supported by tables and visual aids you will find the practical solutions offered by SAP S/4HANA The SAP S/4HANA Handbook for EPC Projects is the ultimate resource bridging theory with practical applications offering a framework to navigate the complexities of modern project management in the EC O industry You Will Learn To if supportLists Understand project management processes with business use cases and their application in SAP Apply detailed planning scheduling resource and management strategies as well as for risk and claim management in large scale projects if supportLists Master project procurement ETO manufacturing for projects product and service quality management and the handling of project materials tools and equipment if supportLists Manage the design and creation of documentation and oversee change management in EPC projects This Book is For Project and Portfolio Managers SAP Solution Architects and other SAP partners looking for hands on solutions for the EC O industry Engineering and Construction Contractors Engineering Consultants and Project Management Services companies seeking business transformation with SAP tools and practices

Accountancy Class XII by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2020-06-27 Part A Accounting for Not for Profit Organisations and Partnership Firms 1 Accounting for Not for Profit Organisations 2 Accounting for Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of Partnership Change in Profit Sharing Ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7 Death of a

Partner 8 Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General Introduction 2 Accounting for Share Capital Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Issue of Debentures 6 Redemption of Debentures 7 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 8 Analysis of Financial Statements 9 Tools for Financial Statement Analysis Comparative Statements 10 Common Size Statements 11 Accounting Ratios 12 Cash Flow Statement Project Work 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Database Management System Chapter wise Value Multi Disciplinary based Questions with Answers Latest Model Paper with OMR Sheet Board Examination Papers □ *A STUDY OF WORKING OF SANGLI DISTRICT CENTRAL CO-OPERATIVE BANK LTD., SANGLI* □ Mr. MUKUNDRAO J MANE, 2016-12-14 Co operation means working together The principles of co operation are as old as human society Co operation means living thinking and working together Formation of social groups is the outcome of reflexive co operation while the life of ants bees wasps lines etc provide the best examples of instinctive co operation From the most primitive to the most sophisticated community through the world we come across some or the other form of co operation among the people living in particular area or region it may be for some agricultural operations or for some social economic or political activity **ICE-BEES 2021** Kemal Budi Mulyono, Yozi Aulia Rahman, Dwi Puji Astuti, 2022-03-17 We proudly present the proceedings of 4th International Conference on Economics Business and Economic Education Science 2021 ICE BEES 2021 It has focus on the innovations in economics business education environment and sustainable development The issue of economics and sustainable development is important today Especially in the time of Covid 19 Not only globally but also Indonesia nationally to the local level There are several important issues relating to this both institutionally and the relationships between individuals and groups in supporting the agenda of sustainable development More than 200 manuscripts were presented at this conference with 101 of them selected to be published in proceedings We hope by this conference discussions on the importance of sustainable development will increasingly become an important concern together Brings better response from the government and social relations for development **Best Practices in Management Accounting** G. Gregoriou, N. Finch, 2011-12-15 Management accounting has undergone significant evolution moving away from rigid budgeting programs and static output measures to comprehensive approaches of value identification and measurement The book provides case studies commentary and analysis from international experts in management accounting across the contemporary focus areas *Energy Research Abstracts* , 1982 *Handbook on the Sustainable Supply Chain* Joseph Sarkis, 2019 Supply chain management has long been a feature of industry and commerce but with increasing demands from consumers producers are spending more time and money investing in ways to make supply chains more sustainable This exemplary Handbook provides readers with a comprehensive overview of current research on sustainable supply chain management *New Developments in Eco-Innovation Research* Jens Horbach, Christiane

Reif,2018-09-28 Eco innovations are crucial for reducing the environmental damages arising from economic activities and are one of the main drivers of a successful transition towards sustainable development and remedying essential climate change problems This book provides an overview of recent advances in the rapidly growing field of eco innovation research adopts an interdisciplinary perspective and outlines the main future developmental trends A broad range of topics are addressed including a bibliometric analysis of eco innovation research the relationship between eco innovation and corporate sustainability eco innovation system analysis new evidence on the economic effects of eco innovation and the relevance of policy and policy mixes for eco innovation activities The book is dedicated to Klaus Rennings one of the most important representatives of this field who unexpectedly passed away in September 2015 **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 Knowledge-Based and Intelligent Information and Engineering Systems, Part II Andreas Koenig,Andreas Dengel,Knut Hinkelmann,Koichi Kise,Robert J. Howlett,Lakhmi C. Jain,2011-09-15 The four volume set LNAI 6881 LNAI 6884 constitutes the refereed proceedings of the 15th International Conference on Knowledge Based Intelligent Information and Engineering Systems KES 2011 held in Kaiserslautern Germany in September 2011 Part 2 The total of 244 high quality papers presented were carefully reviewed and selected from numerous submissions The 70 papers of Part 2 are organized in topical sections on web intelligence text and multimedia mining and retrieval intelligent tutoring systems and e learning environments other misc intelligent systems topics methods and techniques of artificial and computational intelligence in economics finance and decision making workshop on seamless integration of semantic technologies in computer supported office work sistcow innovations in chance discovery advanced knowledge based systems recent trends in knowledge engineering smart systems and their applications **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

1998 Annual Review of Development Effectiveness Robert Buckley, 1999-01-01 The ongoing financial crisis has raised questions about the underpinnings of development assistance and the role of international financial institutions A new development assistance framework grounded in partnership is emerging That is the backdrop for this year's review which as in past years tracks the World Bank's operational performance based on the findings of recent evaluations After the backdrop provided in chapter one the chapters that follow review recent evidence about the Bank's development effectiveness Chapter 2 describes project and sector performance trends Chapter 3 considers recent evaluation lessons at the country level It draws on OED's Operations Evaluation Department country assistance evaluations to help draw out the lessons of the ongoing crisis Chapter 4 draws lessons that can be inferred from thematic studies The final chapter discusses the implications for Bank operations and evaluation

Design and Management of Manufacturing Systems Arkadiusz Gola, 2021-09-02 Although the design and management of manufacturing systems have been explored in the literature for many years now they still remain topical problems in the current scientific research The changing market trends globalization the constant pressure to reduce production costs and technical and technological progress make it necessary to search for new manufacturing methods and ways of organizing them and to modify manufacturing system design paradigms This book presents current research in different areas connected with the design and management of manufacturing systems and covers such subject areas as methods supporting the design of manufacturing systems methods of improving maintenance processes in companies the design and improvement of manufacturing processes the control of production processes in modern manufacturing systems production methods and techniques used in modern manufacturing systems and environmental aspects of production and their impact on the design and management of manufacturing systems The wide range of research findings reported in this book confirms that the design of manufacturing systems is a complex problem and that the achievement of goals set for

modern manufacturing systems requires interdisciplinary knowledge and the simultaneous design of the product process and system as well as the knowledge of modern manufacturing and organizational methods and techniques

Evaluation and Aid Effectiveness No 2 - Evaluating Country Programmes Vienna Workshop, 1999 OECD,2001-12-10 Evaluation is a key tool in improving the quality and effectiveness of development co operation The Development Assistance Committee DAC Working Party in Aid Evaluation is the only international forum where bilateral and multilateral evaluation

Product and Process Design Jan Harmsen,André B. de Haan,Pieter L. J. Swinkels,2018-05-22 Product and Process Design Driving Innovation is a comprehensive textbook for students and industrial professionals It treats the combined design of innovative products and their innovative manufacturing processes providing specific methods for BSc MSc PDEng and PhD courses Students industrial innovators and managers are guided through all design steps in all innovation stages discovery concept feasibility development detailed engineering and implementation to successfully obtain novel products and their novel processes The authors decades of innovation experience in industry as well as in teaching BSc MSc and post academic product and process design courses thereby including the latest design publications culminate in this book

Annual Report Indiana. Toll Road District,2002

Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations for 2005 United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Labor, Health and Human Services, Education, and Related Agencies,2004

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