



Financial statement analysis

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Seminar paper from the year 2003 in the subject Business economics - Accounting and Taxes, grade: 1.5 (A), Hawai'i Pacific University (-), course: Vorlesung MBA Programm, 7 entries in the bibliography, language: English, abstract: The companies we selected are from the SEC Industry group 5651-Retail Clothing stores. This industry has a variety of stores ranging in age, distribution, and reputation. The companies we will financially analyze are Nordstrom, Gap Inc. and Abercrombie & Fitch. These three businesses represent the variety which the clothing industry contains. This report will consider and examine various financial aspects of our companies. By analyzing key figures from financial statements, we will be able to compare key issues between the companies. Such issues include liquidity, leverage, profitability, overall financial standing and accounting methods implemented. First we will begin with a brief description of each company.

Nordstrom was founded in 1901 by John W. Nordstrom. His philosophy was to offer customers the best possible service, selection, quality and value. The company is committed to the idea of which it began with, earning trust from customers one at a time. Nordstrom created its fashion departments to fit individual's lifestyles. They currently have five channels of operation: full line stores, off/price stores, boutiques, catalog and the internet.

GAP was founded by Donald and Doris Fisher in 1969. Today it is one of the largest specialty retailers with three of the most recognized names: Gap, Banana Republic and Old Navy. The company employs over 165,000 people and has about 4,200 stores in the US, UK, Canada, France, Japan and Germany. The Gap is focusing on their international locations and continual expansion of company owned and operated stores. They are committed to monitor and improve the clothing production factories conditions overseas. The Gap continues to evolve and adopt good corporate governance revolving on conducting business in a responsible, honest and ethical matter (www.gap.com).

A & F was introduced in 1997 and spun off The Limited in 1998. It is a leading specialty retailer encompassing three concepts: Abercrombie & Fitch, Abercrombie and Hollister Co. The company focuses on high quality merchandise to compliment a casual American lifestyle, while targeting age's 18-college. Abercrombie & Fitch claims their most important strategy: building their brands. Presently they are focusing on developing their women's and girls departments. In 2002 they grew rapidly opening 112 new stores whereby at the end of the year the company had 597 locations nationwide (www.abercrombie.com).

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