



Apple Inc.
CONSOLIDATED STATEMENTS OF OPERATIONS

(In millions, except number of shares which are reflected in thousands and per share amounts)

	Years ended		
	September 26, 2020	September 26, 2019	September 26, 2018
Net sales			
Products	\$ 200,747	\$ 198,889	\$ 175,807
Services	18,798	16,291	18,218
Total net sales	219,545	215,180	194,025
Cost of sales			
Products	155,289	148,359	140,344
Services	16,219	15,796	13,000
Total cost of sales	171,508	164,155	153,344
Gross margin	48,036	50,993	40,681
Operating expenses			
Research and development	18,753	18,207	18,218
Selling, general and administrative	14,916	14,245	14,788
Total operating expenses	33,669	32,452	33,006
Operating income	14,367	18,541	7,675
Other income/expenses, net	893	2,897	2,895
Income before provision for income taxes	15,260	21,438	10,570
Provision for income taxes	5,680	10,680	15,072

Apple Financial Statements

**Thomas R. Robinson, Elaine
Henry, Wendy L. Pirie, Michael A.
Broihahn**

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International Financial Statement Analysis Thomas R. Robinson, Elaine Henry, Wendy L. Pirie, Michael A. Broihahn, 2012-04-04 Up to date information on using financial statement analysis to successfully assess company performance from the seasoned experts at the CFA Institute Designed to help investment professionals and students effectively evaluate financial statements in today's international and volatile markets amid an uncertain global economic climate *International Financial Statement Analysis Second Edition* compiles unparalleled wisdom from the CFA in one comprehensive volume Written by a distinguished team of authors and experienced contributors the book provides complete coverage of the key financial field of statement analysis Fully updated with new standards and methods for a post crisis world this Second Edition covers the mechanics of the accounting process the foundation for financial reporting the differences and similarities in income statements balance sheets and cash flow statements around the world examines the implications for securities valuation of any financial statement element or transaction and shows how different financial statement analysis techniques can provide valuable clues into a company's operations and risk characteristics Financial statement analysis allows for realistic valuations of investment lending or merger and acquisition opportunities Essential reading for financial analysts investment analysts portfolio managers asset allocators graduate students and others interested in this important field of finance Includes key coverage of income tax accounting and reporting the difficulty of measuring the value of employee compensation and the impact of foreign exchange rates on the financial statements of multinational corporations Financial statement analysis gives investment professionals important insights into the true financial condition of a company and *International Financial Statement Analysis Second Edition* puts the full knowledge of the CFA at your fingertips

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financial statements is a brief financial analysis of each statement's highlights. With this foundation set, we then define graphs and offer analysis tips about each financial statement line item such as revenues and long-term debt. Apple Financial Ratios: Regarding Apple's financial ratios, a similar approach is taken as with the financial statements. This section starts with the financial ratios calculated for five years and a summary analysis of important financial ratios. Each financial ratio is then defined, formulas provided, calculations for the ratios illustrated, financial analysis tips offered, and the actual individual ratio graphed covering a five-year time frame in most cases. Important financial ratios defined, calculated, and analysis tips offered include the current ratio, cash ratio, quick ratio, net working capital ratio, total asset turnover ratio, fixed asset turnover ratio, days sales outstanding, inventory turnover, accounts receivable turnover, working capital turnover, accounts payable turnover, return on assets, return on equity, profit margin, gross profit margin, and several more. Apple Free Cash Flows (FCF) and 5-Year Projections: We conclude the financial review of Apple by projecting their summarized income statement, balance sheet, and free cash flows for the NEXT 5 years. In the end, hopefully, you will have a better understanding of Apple's financial statements, financial ratios, free cash flows (FCF), and financial projections in general. Further, you will also again hopefully have a thorough understanding of Apple's financial position now and in the future based on the reviews and brief analysis provided.

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