**Trend Analysis**

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**Compnet Analysis**

COMPNET is a US manufacturing company that develop as well as manufacture technical components that are features in automobiles. The analysis shows that the company was good in the year of 2012 but it was slump in year 2013. According to analysis it has been derived that the company is retaining its value in the year of 2014. There was a 29% decrease in the current assets of the company which mean company has reduce its short term assets, while it is increased by almost 19% in the year of 2014. Fixed assets shows increase in year 2013 as compared to 2012. It means company has purchased any plant or equipment. But in 2014 fixed assets has been reduced. Long term liabilities and shareholders’ equity shows a decrease of almost 5 % and 23 % respectively in 2013 as compared to 2012, but shows an increase in the year of 2014 as compared to 2013. 5 % decrease in the liabilities in 2013 seems to be good for company.

Net revenues of the company show a sharp decline of about 26% in the year of 2013 as compared to 2012. In 2012 net revenues were $516,349 (m) which was in a quite good state but in 2013 it has a rapid decrease of about $132,633 (m) which is not good for company and means that company is struggling. And also in 2014 it comes to $331,466 (m) which is 13 % decrease and declining from the last 2 to 3 years. The cost of sales also decreases from $475,041 (m) to $396,844 (m) in 2012 and 2013 respectively. This change was about 16% but in 2014 it comes to $280,890 (m) which is 29% which means with the change of revenues the cost of sales also decreases. The gross profit shows an amount of $41,308 (m) in 2012 but it reduces to ($13,128) (m) in 2013 which means the proportion of decrease in sales in less than the proportion of decrease in the cost of sales. But 2014 shows and increase of $63,704 (m) in the gross profit. Operating profit and Earning Before Tax seems to be good enough in 2012 which is $744 (m) and $443 (m) respectively, but it has an abnormal decrease in the year 2013 which is ($74,192) (m) and ($74,701) (m) in 2012 and 2013 respectively. But in 2014 it is becoming normal operating loss converts into operating profit which is $11,001 (m) and EBT increased by $84,250 (m). There was a net profit of $443 (m) in 2012 but it has a sharp decline and comes to net loss of $65,933 (m) in 2013. In 2014 it has an increase of $68,765 (m) which means company is going to stable in 2014 but the year of 2013 had been challenge for the company.