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**Financial Ratio and Statement Analysis:**

 **Sources of North American Industry Information**

Financial ratio and statement analysis is one way to analyze a company's financial performance. It looks at the relationship among elements contained in the financial statements. It is usually used to analyze a company's own performance history, to compare a company to specific competitors, or to compare a company to its industry.

Some of the e-resources listed below are freely available on the web. Others are Leddy Library subscriptions; if you are off-campus, you will have to sign on with your University of Windsor ID and email password. If you do not find what you are looking for, please contact: Katharine Ball at (519) 253-3000, ext. 3852.

**Background Information On Financial Ratio And Statement Analysis**

search the [Library catalogue](http://led.uwindsor.ca/catalogue)

Do a keyword search, e.g. analysis and ratio and financial. Here are a few examples:

Business and competitive analysis methods / Fleisher, C. & Bensoussan, B.
Leddy Book Collection: HD38.7 .F57 2007 (On Course Reserve: First Floor, Main)

Financial ratios: building a model of success for your business / Bull, R.
Leddy Book Collection, Third Floor Main: HF5681.R25 B85 2005

Financial ratios for executives / Rist, Michael. 2015

[https://link-springer-com.ledproxy2.uwindsor.ca/book/10.1007%2F978-1-4842-0731-4](https://link-springer-com.ledproxy2.uwindsor.ca/book/10.1007/978-1-4842-0731-4)

Financial statements: analysis and reporting / Lessambo, Felix. 2018

[https://link-springer-com.ledproxy2.uwindsor.ca/book/10.1007%2F978-3-319-99984-5](https://link-springer-com.ledproxy2.uwindsor.ca/book/10.1007/978-3-319-99984-5)

Guide to analyzing companies / Vause, Bob.
Leddy Book Collection, Third Floor, Main: HG4026.V38 2009

Ratios and other tools for analysis, control, and profit / Vance, David E.
Leddy Book Collection, Third Floor, Main: HF5681.R25 V36 2009

**Sources of Current Industry Information**

**[Dun & Bradstreet Key Business Ratios (via Mergent Intellect)](http://led.uwindsor.ca/mergent-intellect)**

Select Key Business Ratios (bottom centre); for North America; data covers the latest 5 years; industries organized by SIC and NAICS codes; ratios for solvency, efficiency, and profitability; covers different sizes of companies by assets

**[Compustat (via WRDS)](http://leddy.uwindsor.ca/business-administration/compustat)**

Detailed financial statement data for North America from 1950 onwards; some additional industry specific data for airlines, gaming, home-building, healthcare facilities, lodging, managed healthcare, mining, oil and gas, retail, semiconductors, and utilities

**Statistics Canada Data**

The formerly named CANSIM (Canada's socio-economic time-series database) can be accessed on 2 different platforms:

[**Statistics Canada Data**](https://www150.statcan.gc.ca/n1/en/type/data) and [**CANSIM @ CHASS (University of Toronto**](http://led.uwindsor.ca/cansim)**)**

Some sample tables:

Table 33-10-0006-01 Annual financial and taxation statistics for enterprises, organized by industry: 1999 to current

Table 33-10-0007-01 Quarterly balance sheet and income statement, by industry: 1988 to current

Table 33-10-0008-01 Quarterly statement of changes in financial position, and selected financial ratios, by industry: 1988 to current

[**Financial Performance Data (Canada.ca)**](https://www.ic.gc.ca/eic/site/pp-pp.nsf/eng/home)

performance benchmarking tool for small business: revenues between $30,000 and $20 million; current year only, organized by NAICS codes; includes national and provincial jurisdictions, incorporated and unincorporated businesses

**[U.S. Census Bureau](https://www.census.gov/%22%20%5Ct%20%22_blank)**

A number of U.S. surveys and Census Bureau publications have financial statement and ratio data. One example:

[Quarterly Financial Report (QFR): Manufacturing, Mining, And Selected Service Industries.](https://www.census.gov/econ/qfr/index.html) See Latest QFR Publication Data, and the Historical Data tab at the top, for tables from 1987 onwards. The data covers 34 industries arranged by broad NAICS codes; also grouped by company asset size.

**Sources of Historical Industry Information**

[**Dun and Bradstreet Industry Norms and Key Business Ratios**](http://led.uwindsor.ca/dun-bradstreet)

historical data from 2004-2011 for Canadian industries; after 2011, the Canadian data became part of the North American Dun and Bradstreet Industry Key Business Ratios.

**Statistics Canada Sources**

Here are some examples:

Financial Performance Indicators For Canadian Business (61-224): 1994-2011 can be accessed online through [ODESI](http://led.uwindsor.ca/odesi)

[Financial and Taxation Statistics For Enterprises (61-219)](https://www150.statcan.gc.ca/n1/en/catalogue/61-219-X): 2002-2014

[Quarterly Financial Statistics for Enterprises (61-008):](https://www150.statcan.gc.ca/n1/en/catalogue/61-008-X) 2000-2015

Quarterly Financial Statistics for Enterprises (61-008): 1990-2000 in print: Leddy Documents, 2nd Floor Main, CA1.. BS..61 ..C008

Financial And Taxation Statistics for Enterprises, Preliminary Data (61-219P): 1992; 1994-1997 in print: Leddy Documents, 2nd Floor Main, CA1.. BS..61 ..C219P

Industrial Corporations, Financial Statistics (61-003): 1955-1990 in print: Leddy Documents, 2nd Floor Main, CA1.. BS..61 ..C003

Financial Institutions, Quarterly Statistics (61-006): 1963-1990 in print: Leddy Documents, 2nd Floor Main, CA1.. BS..61 ..C006

Corporation Financial Statistics (61-207): 1965-1987 in print: Leddy Documents, 2nd Floor Main, CA1.. BS..61 C207

Corporation Taxation Statistics (61-208): 1965-1987 in print: Leddy Documents, 2nd Floor Main, CA1 BS..61 C208

**Annual Statement Studies: Financial Ratio Benchmarks**

United States industries; the Leddy Library has 1971 to 2009 (with a few years missing). Its call number is: Leddy Indexes & Abstracts, Basement, West Building, HF5681.B2 R62

**Almanac of Business And Industrial Financial Ratios**

United States industries; the Leddy Library has 1980-2014 (with a few years missing). There is an accompanying cd-rom from 2003-2014 (ask at the Circulation Desk).The 2014 edition is kept on the Leddy Reference Shelf, First Floor Main. The older editions are kept in Leddy Indexes & Abstracts, Basement, West Building. Its call number is: HF5681.R25 A5. It includes 50 comparative performance indicators for 199 industries (organized by NAICS codes); uses the latest available IRS data and has a breakdown by assets of different size companies.

**Manual of performance ratios for business analysis and profit evaluation** / Troy, L.

Leddy Book Collection, 3rd Floor, Main: HF5681.R25 T7 1966

United States industry data for 1948-1964

**Twenty-five years of the 14 important ratios** / Foulke, R.

Leddy Book Collection, 3rd Floor, Main: HF5681.B2 F68 1957

United States industry data for 1951-1955

**Study of credit barometrics** / Wall, A

[Federal Reserve Bulletin: March 1919](https://fraser.stlouisfed.org/files/docs/publications/FRB/1910s/frb_031919.pdf), pages 229-242

United States industry data for c1918 by industry and geographic region

Updated January 2020