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Michael Taillard . Corporate finance is the study of how groups of people work together as a single organization to provide something of value to society. If a corporation is using up more value than

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those needed to be a successful entrepreneur, to manage family businesses, or to run a nonprofit organization.

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As you see, the SUM formula  
starts in cell B4, but it  
ends with a variable, which  
is the OFFSET formula

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starting at B4 and continuing by the value in E2 ("3"), minus one. This moves the end of the sum formula over 2 cells, summing 3 years of data (including the starting point).



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Common size Balance Sheet:

All items as a % of Total

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Assets Total Assets = 100%

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