

NEXTEL COMMUNICATIONS, INC.: International Competitive Benchmarks and Financial Gap Analysis

Description: Though we heavily rely on historical performance, the figures reported in this report are not historical but are forecasts and projections for the coming fiscal year. The forecasts are updated quarterly. This particular report was updated in the last quarter. In order to maintain comparability over time and across companies and countries, we use an index system. In the case of a firms assets, we treat the total assets as equaling 100, irrespective of the value of the local currency. All other assets are then calculated as a percent from total assets. In this way, the structure of the firms assets can be easily interpreted and compared with international benchmarks. For liabilities, total liabilities and equity are indexed to equal to 100. For the income statement, total revenue is indexed to equal 100, and all other figures are calculated as a percent of these figures. Ratios are projected using raw financial statistics and, as ratios, are therefore comparable. The source(s) for the various raw statistics include public filings, corporate releases, and various other data sources.

Given a companys financial structure, the resulting figures are benchmarked across leading competitors. In choosing the leading competitors, Icon Group chooses only those firms with sound financial situations or those not undergoing radical restructuring, or where random volatility, mergers, or bankruptcy affects financial performance.

Since the calculation of competitors benchmarks proceeds in a similar fashion, but are aggregated across all competitors, one can directly conduct a financial gap analysis. Here, Icon Group graphically reports, for each part of the financial statement, the larger gaps that the firm has vis-à-vis the leading competitors. A gap need not be a bad sign. Rather, it is simply a substantial difference that might merit further attention or signal a firms relative strength or weakness for the coming fiscal year. Again, all figures are projections, so due caution is required

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