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REVIEW Financial

statements are the most visible products of a company's financial reporting process. The financial reporting process is governed by accounting rules and standards, managerial incentives, and enforcement and monitoring mechanisms.

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(Chapter 6) R20B

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Johnson is a well
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opinion, because of
Prentice Hall's
unwillingness to
publish the Student's
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Economic and

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Problems. Problems

P1-1. Demand for

accounting information

Requirement 1: a)

Existing

shareholders use

financial accounting

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information as part of their ongoing investment decisions—should more shares of common or preferred stock be purchased, should some shares be sold, or should current holdings be maintained?

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5 Solutions Essentials of

Financial Statement

Analysis Exercises.

Exercises E5-1.

Inventory turnover

(AICPA adapted)

Inventory turnover =

Cost of goods sold

Average inventory =

\$2,200,000 \$550,000

= 4.0 \$550,000 =

\$500,000 + \$600,000

2 E5-2.Receivable and

inventory turnover

(AICPA adapted)

Accounts receivable

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turnover = Net credit
sales / Average trade
receivables =
 $\$2,500,000 / \$462,500$
 $= 5.41$
 $\$475,000 + \$450,000$
2 Inventory turnover=
Cost of ...

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2—INTRODUCTION TO

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STATEMENTS AND

OTHER FINANCIAL

REPORTING TOPICS

ANS: T PTS: 1 DIF:

Difficulty: Easy NAT:

BUSPROG: Analytic

STA: AICPA: FN:

Measurement | ACBSP:

Financial Statement

Analysis | IMA:

Financial Statement

Analysis TOP: The

Financial Statements

KEY: Bloom's:

Knowledge NOT: Time:

1 min, 14.000

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1. Submitted To : Rizwan
ul Haq Submitted By :

MIR ABDULLAH

FAREEHA FAISAL ALI

JAVED BURHAN UDDIN

2. Financial analysis is
the process of
evaluating financial
and other information
for decision-making. 3.

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This chapter focuses on the interpretation and analysis of financial statements. To perform financial analysis, you will need to know how to use common-sized financial statements, financial ratios, and the Du Pont ratio method.

Chapter 2 Financial Statement and Ratio Analysis

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analysis of financial statements, we will look up and down the income statement

(hence, “vertical” analysis) to see how every line item compares to revenue, as a percentage. For example, in the income statement shown below, we have the total dollar amounts and the percentages, which make up the vertical analysis.

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Financial Reporting & Analysis (FR&A) by Rev sine/Collins/Johnson/Mittelstaedt emphasizes both the process of financial reporting and the analysis of financial statements. This book employs a true "user" perspective by discussing the contracting and decision implications of accounting and this

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helps readers understand why accounting choices matter and to whom.

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Revsine, Lawrence**

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- Purpose, Statement Examples & Analysis. This lesson will help you: Compare and contrast financial reporting and management reporting Explain the benefits of

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