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Autore	Mulford Charles W. <1951->
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Taxes and the Statement of Cash Flows"; "TAX REPORTING ESSENTIALS"; "CLASSIFICATION OF TAX-RELATED CASH FLOW"; "NONRECURRING INCOME TAX CASH FLOWS"; "SUMMARY"; "NOTES"; "Chapter 6: Nonrecurring Sources and Uses of Operating Cash Flow"; "CHARACTERISTICS OF NONRECURRING ITEMS OF OPERATING CASH FLOW"; "EXAMPLES OF NONRECURRING CASH SOURCES AND USES"; "MANAGEMENT IDENTIFICATION OF NONRECURRING OPERATING CASH FLOW"; "LOCATING NONRECURRING ITEMS OF OPERATING CASH FLOW"; "CASH FLOW TRACKING"; "SUMMARY"; "NOTES"; "Chapter 7: Measuring Sustainable Operating Cash Flow"; "SUSTAINABLE OPERATING CASH FLOW"; "CALIBRATING OPERATING CASH FLOW ADJUSTMENTS"; "MEASURING SUSTAINABLE OPERATING CASH FLOW"; "COMPLETED SUSTAINABLE OPERATING CASH FLOW WORKSHEET"; "FREQUENCY AND SIZE OF ADJUSTMENT ITEMS"; "SUMMARY"; "NOTES"; "Chapter 8: Using Operating Cash Flow to Detect Earnings Problems"; "RELATIONSHIP BETWEEN EARNINGS AND OPERATING CASH FLOW"; "EARNINGS SUPPORTED BY ARTIFICIAL MEANS"; "EXCESS CASH MARGIN"; "SUMMARY"; "NOTES"; "Chapter 9: Analyzing Operating Cash Flow"; "CASH FLOW ANALYSIS STATEMENT"; "USING THE CASH FLOW ANALYSIS STATEMENT"; "CASH FLOW DRIVERS"; "CLOSER LOOK AT CORE OPERATING CASH FLOW"; "SUMMARY"; "NOTES"; "Chapter 10: Understanding Free Cash Flow"; "USES OF FREE CASH FLOW"; "WHAT IS FREE CASH FLOW?"; "FREE CASH FLOW TO COMMON EQUITY: A CLOSER LOOK"; "CAPITAL EXPENDITURES"; "ACQUISITIONS AND FREE CASH FLOW"; "SUMMARY"; "NOTES"; "Glossary"; "Subject Index"; "Company Index"

Sommario/riassunto

Successful methodology for identifying earnings-related reporting indiscretions
Creative Cash Flow Reporting and Analysis capitalizes on current concerns with misleading financial reporting on misleading financial reporting. It identifies the common steps used to yield misleading cash flow amounts, demonstrates how to adjust the cash flow statement for more effective analysis, and how to use adjusted operating cash flow to uncover earnings that have been misreported using aggressive or fraudulent accounting practices. Charles W. Mulford, PhD, CPA (Atlanta, GA), is the coauthor of three books, including
