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| Nota di contenuto       | The Comprehensive Guide on How to Read a Financial Report: Wringing Vital Signs Out of the Numbers; Copyright; Contents; List of Exhibits; Preface; Part One: Financial Report Fundamentals; Chapter 1: Financial Statement Basics: The Real Meat and Potatoes of Financial Reports; The Big Three-Financial Condition, Profit Performance, and Cash Flows; First Up, the Balance Sheet; Next in Line, the Income Statement; Bringing Up the Rear, the Statement of Cash Flows; Additional Financial Statement Considerations and Concepts; An Important Concept to Understand Throughout This Book<br>Chapter 2: Starting with Cash Flows Cash Flows-Just How Important Is It for a Business?; Cash Flows-What Does It Not Tell You?; Profit and Losses Cannot Be Measured by Cash Flows; Cash Flows Do Not Reveal Financial Condition; Chapter 3: Mastering the Balance Sheet; Solvency versus Liquidity; Balance Sheet Basics-Left and Right, Top to Bottom; The Balance Sheet Message; Chapter 4: Understanding Profit; Why Discuss Profits Last?; An Important Question; Nature of Profit; Recording Revenue and Expenses; Recording Revenue; Recording Cost of Goods Sold Expense<br>Recording Selling, General, and Administrative (SG&A) Expenses<br>Recording Depreciation Expense; Recording Interest Expense;<br>Recording Income Tax Expense; Recording Net Income into Retained Earnings; Winding Up; Chapter 5: Profit Isn't Everything and All Things; |

Remember-Everything's Connected; Threefold Financial Task of Business Managers; One Problem in Reporting Financial Statements; Interlocking Nature of the Three Financial Statements; Connecting the Dots and Expanding Your Knowledge of Financial Reports; Part Two: Working Capital Connections; Chapter 6: Our Case Study-Company Introductions  
Company Overviews HareSquared, Inc.; TortTech, Inc.; Friendly Reminders; Chapter 7: Sales Revenue, Trade Accounts Receivable, and Deferred Revenue; Exploring One Link at a Time; How Sales Revenue Drives Accounts Receivable; A Special Link - How Accounts Receivable Drives Deferred Revenue; Accounting Issues and Our Case Study; Chapter 8: Cost(s) of Goods Sold Expense and Inventory; Exploring Our Second Critical Link; What Is in Costs of Goods Sold Expense?; Holding Products in Inventory before They Are Sold; Accounting Issues and Our Case Study; Chapter 9: Inventory and Accounts Payable  
Examining Our Third Link, with a Twist Acquiring Inventory on the Cuff; Accounting Issues and Our Case Study; Chapter 10: Operating Expenses and Accounts Payable; The Connection Is Important but Let's Start with the Basics; Recording Expenses before They Are Paid; Accounting Issues and Our Case Study; Chapter 11: Accruing Liabilities for Incurred but Unpaid Expenses; Understanding Hidden Risks with This Connection; Recording the Accrued Liability for Operating Expenses; Accounting Issues and Our Case Study; Chapter 12: Income Tax Expense-A Liability and Asset?  
Why the Income Tax Connection Can Be Very Confusing

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Sommario/riassunto

A comprehensive guide to reading and understanding financial reports  
Financial reports provide vital information to investors, lenders, and managers. Yet, the financial statements in a financial report seem to be written in a foreign language that only accountants can understand. This comprehensive version of How to Read a Financial Report breaks through that language barrier, clears away the fog, and offers a plain-English user's guide to financial reports. The book features new information on the move toward separate financial and accounting reporting standards for private

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