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Autore	Mulford Charles W. <1951->
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Altri autori (Persone)	ComiskeyEugene E
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Nota di contenuto	<p>""Creative Cash Flow Reporting""; ""Contents""; ""Foreword""; ""Preface""; ""About the Authors""; ""Chapter 1: Seeking Sustainable Cash Flow""; ""AN ARTIFICIAL BOOST TO OPERATING CASH FLOW""; ""CLASSIFYING CASH FLOW""; ""SUSTAINABLE CASH FLOW""; ""CREATIVE CASH FLOW REPORTING""; ""IGNORING THE STATEMENT OF CASH FLOWS""; ""CASH FLOW ANALYSIS""; ""PLAN OF THIS BOOK""; ""SUMMARY""; ""NOTES""; ""Chapter 2: Structure of the Statement of Cash Flows""; ""HISTORICAL BACKGROUND""; ""ARRIVAL OF THE STATEMENT OF CASH FLOWS""; ""NON-GAAP MEASURES OF CASH OPERATING PERFORMANCE""; ""EBITDA""</p> <p>""INTERNATIONAL DIFFERENCES IN THE STATEMENT OF CASH FLOWS"""" SUMMARY""; ""NOTES""; ""Chapter 3: Is It Operating or Investing Cash Flow?""; ""INVESTING CASH FLOW""; ""GAAP FLEXIBILITY: IS IT OPERATING OR INVESTING CASH FLOW?""; ""BEYOND THE BOUNDARIES OF GAAP""; ""SUMMARY""; ""NOTES""; ""Chapter 4: Is It Operating or Financing Cash Flow?""; ""FINANCING CASH FLOW""; ""GAAP FLEXIBILITY: IS IT OPERATING OR FINANCING CASH FLOW?""; ""BEYOND THE BOUNDARIES OF GAAP""; ""SUMMARY""; ""NOTES""; ""Chapter 5: Income Taxes and the Statement of Cash Flows""; ""TAX REPORTING ESSENTIALS""</p>

""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 MARGIN26"";  
 ""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

2. Record Nr.	UNINA9910822264003321
Autore	Thomas John
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