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Autore	García de Enterría, Eduardo
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Altri autori (Persone)	Menéndez Menéndez, Aurelio
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Nota di contenuto	Analysis of Financial Statements; Contents; Preface; About the Authors; PART One The Basics; CHAPTER 1 Introduction; WHAT IS FINANCIAL ANALYSIS?; Example: Enron; Example: AIG; WHERE DO WE FIND THE FINANCIAL INFORMATION?; WHO GETS WHAT TYPE OF INFORMATION AND WHEN?; Disclosures Required by Regulatory Authorities; Information Prepared by Government Agencies; Information Prepared by Financial Service Companies; WHAT DOES SARBANES-OXLEY MEAN TO COMPANIES AND INVESTORS?; Auditors; Corporate Responsibility; Financial Disclosures; Analysts; Accountability WHAT DOES THE DODD-FRANK ACT MEAN FOR COMPANIES AND INVESTORS?SUMMARY; REVIEW; CHAPTER 2 Financial Statements; ACCOUNTING PRINCIPLES: WHAT ARE THEY?; WHAT DO THE BASIC FINANCIAL STATEMENTS TELL US?; The Balance Sheet; The Income Statement; The Statement of Cash Flows; The Statement of Stockholders' Equity; Why Bother about the Footnotes?; ACCOUNTING FLEXIBILITY; Pro Forma Financial Data; HOW DOES ACCOUNTING IN THE UNITED STATES DIFFER FROM ACCOUNTING OUTSIDE OF THE UNITED STATES?; SUMMARY; REVIEW; CHAPTER 3 The Quality of Financial Information; IT'S ALL IN THE TIMING; Accruals Management

Revenue and Expense Recognition; Extraordinary and Nonrecurring Items; Deferred Taxes; Goodwill Hunting; TOO MANY CHOICES?; Inventory Accounting; Depreciation; Pension Valuation Assumptions; SO WHAT'S THEIR BUSINESS?; RESTATEMENTS AND FINANCIAL ANALYSIS; TELL-TALE SIGNS; The Independent Auditor's Opinion; Other Signs; SUMMARY; REVIEW; PART Two Analysis of Financial Statements; CHAPTER 4 Financial Analysis; WHAT ARE FINANCIAL RATIOS AND HOW DO WE USE THEM?; WHAT ARE THE DIFFERENT TYPES OF FINANCIAL RATIOS?; Liquidity Analysis; Activity Ratios; Profitability Analysis; Financial Leverage  
Shareholder Ratios; ANALYSIS OF RETURN-ON-INVESTMENT RATIOS; Return Ratios; The DuPont System; HOW CAN WE USE COMMON-SIZE ANALYSIS TO ANALYZE FINANCIAL STATEMENTS?; INTEGRATED RATIO ANALYSIS; Company Description, Industry, and Major Factors; Financial Ratios; Profitability; Financial Leverage; Return and the DuPont Analysis; WHAT ARE THE PITFALLS AND PRATFALLS OF FINANCIAL RATIO ANALYSIS?; The Use of Accounting Data; Selecting and Interpreting Ratios; Choosing a Benchmark; Using Ratios in Forecasting; SUMMARY; REVIEW; CHAPTER 5 Equity Analysis; EARNINGS; Can Earnings Be Managed?  
Pro Forma Earnings; Core Earnings; Earnings per Share; PRICE-EARNINGS RATIO; DIVIDENDS; Dividends per Share; Dividend Yield; Dividend Payout; Dividends and Stock Prices; OTHER FUNDAMENTALS; BOOK-TO-MARKET RATIO; SUMMARY; REVIEW; CHAPTER 6 Cash Flow Analysis; MEASURES OF CASH FLOW; CASH FLOWS AND THE STATEMENT OF CASH FLOWS; FREE CASH FLOW; Calculating Free Cash Flow; Net Free Cash Flow; THE USEFULNESS OF CASH FLOWS IN FINANCIAL ANALYSIS; Ratio Analysis; Patterns of Cash Flows; Cash Waterfall; Company Performance; SUMMARY; REVIEW; PART Three Applying Financial Analysis  
CHAPTER 7 Measuring Company Performance

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Sommario/riassunto

The fully updated Third Edition of the most trusted book on financial statement analysis. Recent financial events have taught us to take a more critical look at the financial disclosures provided by companies. In the Third Edition of *Analysis of Financial Statements*, Pamela Peterson-Drake and Frank Fabozzi once again team up to provide a practical guide to understanding and interpreting financial statements. Written to reflect current market conditions, this reliable resource will help analysts and investors use these disclosures to assess a company's financial health.

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