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Autore	Mulford Charles W. <1951->
Titolo	Creative cash flow reporting [[electronic resource] ] : uncovering sustainable financial performance / / Charles W. Mulford and Eugene E. Comiskey
Pubbl/distr/stampa	Hoboken, N.J., : J. Wiley, c2005
ISBN	0-470-89352-4 1-280-27554-5 9786610275540 0-471-71441-0
Descrizione fisica	1 online resource (432 p.)
Altri autori (Persone)	ComiskeyEugene E
Disciplina	658.15/244
Soggetti	Cash flow - Accounting Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and indexes.
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</p>

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

2. Record Nr.	UNISA996392296103316
Autore	Mercurius Melancholicus <fl. 1648.>
Titolo	Mistris Parliament her gossiping [[electronic resource] ] : Full of mirth, merry tales, chat, and other pleasant discourse, between, Mrs. Statute. lustice. Truth. and Mrs. Parliament. Ordinance. Synod. Mrs. England being moderator. Mistris Parliament, that late lay in, invites you now unto her gossiping; and as the order is unto this day, for what you eate, shee'l make you roundly pay; pray Commons eat; her's chat and laughter, and committee-fruit in dishes after: fall too and welcome; I have still in store to prove her bawd, murderer, witch, and whore. Her tryall's past; shee is condem'd to die, her execution day drawes nie; come help to guard her to the gallow-tree, England is freed of all her miserie. // By Mercurius Melancholicus
Pubbl/distr/stampa	[London, : s.n.], Printed in the yeer of the downfall of the sectaries. 1648
Descrizione fisica	8 p
Soggetti	Political satire, English - 17th century Great Britain Politics and government 1642-1649 Humor Early works to 1800
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	A satire in the form of a play. Place of publication from Wing. Annotation on Thomason copy: "May 22". Reproduction of the original in the British Library.
Sommario/riassunto	eebo-0018