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Lyn M. Fraser has taught undergraduate and graduate classes in financial statement analysis at Texas A&M University and has conducted numerous seminars on the subject for executive development and continuing education courses. A Certified Public Accountant, she is the co-author with Aileen Ormiston of Understanding the Corporate Annual Report: Nuts, Bolts, and a Few Loose Screws (Prentice Hall ...

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220 Chapter 7 Introduction to Financial Statement Analysis 1. Understand the purpose and content of three principal financial statements and related notes. Our financial statement analysis considers the balance sheet, income statement, and state-ment of cash flows, discussed in Chapters 4, 5, and 6, respectively. 2.

Introduction to Financial Statement Analysis 7 - Cengage

CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS Financial statements provide the fundamental information that we use to analyze and answer valuation questions. It is important, therefore, that we understand the principles governing these statements by looking at four questions: • How valuable are the assets of a firm?

CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS

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