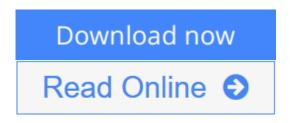


Guide to Financial Reporting and Analysis

By Eugene E. Comiskey, Charles W. Mulford



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Navigate A Sea of Financial Complexity

Due to the intricacies of contemporary business transactions, the numerous standards issued by the Financial Accounting Standards Board (FASB), and the vast variety of accounting and disclosure practices with their ever-changing terminology employed by reporting companies, financial statements and related disclosures have become very complex. This complexity can impede the work performed and the decisions reached by all users of financial statements-especially equity and credit analysts. Guide to Financial Reporting and Analysis is designed to remedy this situation by offering practical, user-friendly guidance. Through the use of contemporary financial statement examples, extant generally accepted accounting principles are explained and their application is demonstrated. Here are indispensable resources, including:

- * Comprehensive, point-by-point summaries and glossaries provided with each chapter
- * Hundreds of examples of contemporary financial disclosures taken from actual, highly recognizable companies
- * Thorough information on how reporting and disclosure rules impact reporting practices-and the implications these practices have for analysis
- * Goes beyond anecdotes and integrates throughout relevant findings from the financial reporting and analysis research literature
- ... and much more, to help working professionals gain clarity and begin making better-informed decisions today by taking advantage of the rich treatment offered in this timely, much-needed guide.



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Rank: #2429372 in eBooks
Published on: 2008-04-21
Released on: 2008-04-21
Format: Kindle eBook

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Editorial Review

From the Inside Flap

Today's fast-moving business environment and the increasing complexity of business itself have led to lengthier, more intricate corporate annual reports than ever before. As a result, the Financial Accounting Standards Board (FASB) has issued a substantial number of new requirements with far-reaching accounting and disclosure-related consequences for everything from pensions and post-retirement benefits to taxes, investments, financial derivatives, and mergers and acquisitions-and more are on the way.

The mounting work created by these ever-changing, increasingly demanding new standards poses a daunting challenge to financial analysts as well as others responsible for evaluating corporate financial performance and position. Guide to Financial Reporting and Analysis was written to provide guidance and clarity to those who must effectively navigate these critical areas.

Presented here are hundreds of real-world examples drawn from the contemporary corporate annual reports of companies readers will surely recognize, plus individual chapters dedicated to important components of the income statement, balance sheet, and cash flow statement.

Interesting, informative, timely, and user-friendly, Guide to Financial Reporting and Analysis will provide the range of analysts, investors, money managers, and students of finance and accounting with an indispensable resource for the future.

From the Back Cover Navigate A Sea of Financial Complexity

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About the Author

EUGENE E. COMISKEY is the Callaway Professor of Accounting and CHARLES W. MULFORD is

Professor of Accounting in the DuPree College of Management at the Georgia Institute of Technology in Atlanta. Both have doctorates in accounting and are professionally qualified as Certified Public Accountants. They also actively consult with lenders at commercial banks in the United States and abroad. Professors Comiskey and Mulford have published articles on financial reporting and analysis issues in leading academic journals and in such widely read professional journals as Commercial Lending Review, Journal of Lending and Credit Risk Management, and Financial Analysts' Journal. Comiskey and Mulford are also the coauthors of Financial Warnings.

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