

<<读懂财务报表>>

图书基本信息

书名：<<读懂财务报表>>

13位ISBN编号：9787302030256

10位ISBN编号：7302030251

出版时间：1998-07

出版时间：清华大学出版社

作者：Lyn M.Fraser Aileen Ormiston

版权说明：本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问：<http://www.tushu007.com>

<<读懂财务报表>>

书籍目录

Preface
Acknowledgments
CHAPTER 1 Financial Statements: An Overview
Map or Maze
Organization
Usefulness
Volume of Information
The Financial Statements
Notes to the Financial Statements
Auditor's Report
Other Required Information
Pandora (a.k.a. "PR Fluff")
Complexity
Alphabet Soup
Mythical Mountain
Quality of Financial Reporting
Accounting Policies, Estimates-Choices and Changes
Timing of Revenue and Expense Recognition
Discretionary Items
Nonrecurring and Nonoperating Items
Impact of Inflation
Missing and Hard-to-Find information
Self-Test
Study Questions and Problems
La-Z-Boy Mini-Case
Chambers Development Company, Inc. Mini-Case
CHAPTER 2 The Balance Sheet
Financial Condition
Consolidation
Balance Sheet Date
Comparative Data
Assets
Current Assets
Cash and Marketable Securities
Accounts Receivable
Inventories
Inventory Accounting Methods
Prepaid Expenses
Property, Plant, and Equipment
Other Assets
Liabilities
Current Liabilities
Accounts Payable
Notes Payable
Current Maturities of Long-Term Debt

<<读懂财务报表>>

Accrued Liabilities
Unearned Revenue or Deferred Credits
Deferred Federal Income Taxes
Long-Term Debt
Other Liabilities
Stockholders' Equity
Common Stock
Additional Paid-In Capital
Retained Earnings
Other Equity Accounts
Other Balance Sheet Items
Self-Test
Study Questions and Problems
Intel Corporation Mini-Case
The Rival Company Mini-Case
CHAPTER 3 The Income Statement and Statement of Retained Earnings
The Income Statement
Net Sales
Cost of Goods Sold
Gross Profit
Operating Expense
Depreciation and Amortization
Operating Profit
Other Income (Expense)
Earnings Before Income Taxes
Net Earnings
Earnings per Common Share
The Statement of Retained Earnings
Statement of Shareholders' Equity
Other Issues-Cost vs. Equity Method
Earnings Quality, Inflation, Cash Flow, Segmental Accounting
Self-Test
Study Questions and Problems
Time Warner Mini-Case
IBM Corporation Mini-Case
CHAPTER 4 Statement of Cash Flows
Preparing a Statement of Cash Flows
Calculating Cash Flow from Operating Activities
Direct Method
Indirect Method
Cash Flow from Investing Activities
Cash Flow from Financing Activities
Change in Cash
Analyzing the Statement of Cash Flows
Cash Flow from Operations
Nocash Corporation
Help from a Statement of Cash Flows

<<读懂财务报表>>

Summary Analysis of the Statement of Cash Flows
Supplement to Chapter 4: Adjusting Net Income from Accrual to Cash-
An Illustration
Self-Test
Study Questions and Problems
PetsMart Mini-Case
Royal Appliance Mfg. Co. and Subsidiaries Mini-Case
CHAPTER 5 The Analysis of Financial Statements
Objectives of the Analysis
Sources of Information
Auditor's Report
Management's Discussion and Analysis
Supplementary Schedules
Form IO-K and Form IO-Q
Other Sources
Tools and Techniques
Common Size Financial Statements
Key Financial Ratios
Liquidity Ratios: Short-Term Solvency
Activity Ratios: Asset Liquidity, Asset Management Efficiency
Leverage Ratios: Debt Financing and Coverage
Profitability Ratios: Overall Efficiency and Performance
Analyzing the Data
Background: Economy, Industry, and Firm
Short-Term Liquidity
Net Trade Cycle
Capital Structure and Long-Term Solvency
Example of Financial Leverage
Operating Efficiency and Profitability
Ratio Analysis Summary
Projections, Pro Formas, and Market Ratios
Summary of Analysis
Map
Self-Test
Study Questions and Problems
First Team Sports, Inc. Mini-Case
L.A. Gear, Inc. Mini-Case
Appendixes
A A Guide to Earnings Quality
B The Analysis of Segmental Data
C Understanding Bank Financial Statements
D Solutions to Self-Tests
E Summary of Financial Ratios
F Glossary
Index

版权说明

本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问:<http://www.tushu007.com>