

Overview of Financial Reporting, Financial Statement Analysis, and Valuation

LEARNING OBJECTIVES

- LO 1-1** Describe the simplest analytical framework that is the logical structure for financial statement analysis and valuation and the foundation for this book.
- LO 1-2** Apply tools for assessing the economic characteristics and dynamics that drive competition in an industry, including (a) value-chain analysis, (b) Porter's five forces framework, and (c) an economic attributes framework.
- LO 1-3** Identify firm-specific strategies for achieving competitive advantage within an industry.
- LO 1-4** Show familiarity with the purpose, underlying concepts, and format of the balance sheet, income statement, and statement of cash flows.
- LO 1-5** Use tools to analyze a firm's profitability and risk, including financial ratios, common-size financial statements, and percentage change financial statements.
- LO 1-6** Obtain an overview of how to use financial statement information to forecast the future business activities of a firm and to value a firm.
- LO 1-7** Consider the role of financial statement analysis in an efficient capital market, and review empirical evidence on the association between changes in earnings and changes in stock prices.
- LO 1-8** Review sources of financial information available for publicly held firms.

Chapter Overview

This book has three principal objectives, each designed to help you gain important knowledge and skills necessary for financial statement analysis and valuation:

1. To demonstrate how you can link the economics of an industry, a firm's strategy, and its financial statements, gaining important insights about the firm's profitability and its risk. Chapters 1-5 discuss the principal financial statements and tools for analyzing profitability and risk.
2. To enhance your understanding of the accounting principles and methods under U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) that firms use to measure and report their financing, investing, and operating activities in a set of financial statements and, if necessary, the adjustments you may make to reported amounts to increase their relevance and reliability. Chapters 6-9 explore accounting principles in depth.

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Resources in Education ,1998-10 Barron's Guide to Graduate Business Schools Eugene Miller,1997 Updated for the coming academic year this manual presents profiles of more than 650 business schools with details on admission requirements academic programs fields of specialization tuition and fees career placement services and other pertinent details Leading Canadian schools are also profiled Additional features include advice on choosing the school that best fits the reader s circumstances and career goals Mining Journal, Railway & Commercial Gazette ,1901 **Christian Nation** ,1904 *The Breeder's Gazette* ,1895 *The Publisher and Bookseller* ,1928 Official organ of the book trade of the United Kingdom Monad ,1920 British Medical Journal ,1928 Barron's Guide to Graduate Business Schools ,2003 The Saturday Review of Politics, Literature, Science and Art ,1911 **Professional Engineer** ,1920 *Who's who in America* ,1926 **National Union Catalog** ,1982 Includes entries for maps and atlases *Adult Catalog: Authors* Los Angeles County Public Library,1970 **The Balance Sheet** ,1964 The Saturday Review of Politics, Literature, Science, Art, and Finance ,1911 *Journal of the Society of Arts* ,1873 Journal of the Royal Society of Arts ,1873 **Aviation and Aeronautical Engineering** ,1917 **THE JOURNAL OF THE SOCIETY OF ARTS AND INSTITUTIONS IN UNION, AND OFFICIAL RECORD OF ANNUAL INTERNATIONAL EXIBITIONS.** ,1873

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