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Chapter 2

Introduction to Financial Statement Analysis

- 2-1. In a firm's annual report, five financial statements can be found: the balance sheet, the income statement, the statement of cash flows, the statement of stockholders' equity, and the statement of comprehensive income. Financial statements in the annual report are required to be audited by a neutral third party, who checks and ensures that the financial statements are prepared according to GAAP (or IFRS) and that the information contained is reliable.
- 2-2. Users of financial statements include present and potential investors, financial analysts, and other interested outside parties (such as lenders, suppliers and other trade creditors, and customers). Financial managers within the firm also use the financial statements when making financial decisions.

Investors: Investors are concerned with the risk inherent in and return provided by their investments. Bondholders use the firm's financial statements to assess the ability of the company to make its debt payments. Shareholders use the statements to assess the firm's profitability and ability to make future dividend payments.

Financial analysts: Financial analysts gather financial information, analyze it, and make recommendations. They read financial statements to determine a firm's value and project future earnings, so that they can provide guidance to businesses and individuals to help them with their investment decisions.

Managers: Managers use financial statement to look at trends in their own business, and to compare their own results with that of competitors.

2-3. Each method will help find the same fillings. Yahoo finance also provides some analysis such as charts and key statistics. For Canadian fillings, www.sedar.com is the preferred source.

2-4.

 Long-term liabilities would decrease by \$20 million, and cash would decrease by the same amount. The book value of equity would be unchanged.

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Mark D. Griffiths

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Solutions Manual for Corporate Finance Jonathan Berk, Peter DeMarzo, 2010-04-16 This essential companion to the text provides detailed accuracy verified class tested solutions to every chapter problem All the solutions like the problems themselves were written by the textbook authors Scrutiny by Timothy Sullivan Bentley University and Mark Simonson Arizona State University guarantees unparalleled quality Spreadsheet solutions to select chapter problems and Data Cases are available on the Instructor's Resource CD ROM Corporate Finance Jonathan B. Berk, Peter M. DeMarzo, Mark Simonson, Duong V. Vu, Ting-Heng Chu, 2007 Solutions Manual for Fundamentals of Corporate Finance, Third Edition Fundamentals of Corporate Finance Jonathon Berk, Peter DeMarzo, Jarrod Harford, Guy Ford, Vito Jonathan B. Berk, 2015 Mollica, Nigel Finch, 2013-12-02 Core concepts Contemporary ideas Outstanding innovative resources To succeed in your business studies you will need to master core finance concepts and learn to identify and solve many business problems Learning to apply financial metrics and value creation as inputs to decision making is a critical skill in any kind of organisation Fundamentals of Corporate Finance shows you how to do just that Berk presents the fundamentals of business finance using the Valuation Principle as a clear unifying framework Throughout the text its many applications use familiar Australian examples and makes consistent use of real world data This Australian adaptation of the highly successful US text Fundamentals of Corporate Finance features a high calibre author team of respected academics The second edition builds on the strengths of the first edition and incorporates updated figures tables and facts to reflect key developments in the field of finance For corporate finance or financial management students at undergraduate or post graduate level **Solutions** Manual to Accompany Fundamentals of Corporate Finance Richard A. Brealey, 1995 Fundamentals of Corporate Finance Solutions Manual to accompany Corporate Finance Stephen Jonathan Berk, Peter DeMarzo, Jarrad V. T. Harford, 2008-10 Ross, Randolph Westerfield, Jeffrey Jaffe, 2004-04-08 Prepared by the authors contains detailed worked out solutions for all of the problems in the end of chapter material It has been thoroughly revised and reviewed for accuracy by multiple sources With instructor permission the solutions manual is available for student purchase when bundled with the textbook by ordering ISBN 0072977930 Solutions Manual to Accompany Corporate Finance Stephen A. Ross, Randolph Westerfield, Jeffrey F. Jaffe, John Helmuth, 2002 **Corporate Finance** Jonathan B. Berk, 2007 **Fundamentals of** Corporate Finance Student Solutions Manual Supplement Jonathan Berk, Peter DeMarzo, Ford, 2010-08-29 Solutions Manual to Accompany Corporate Finance: Core Principles and Applications Stephen Ross, 2010-10 **Solutions Manual to** accompany Principles of Corporate Finance Richard A Brealey, Franklin Allen, Stewart C Myers, 2013-02-04 The Solutions Manual carefully revised by Peter Crabb of Northwest Nazarene University contains solutions to all basic intermediate and challenge problems found at the end of each chapter This supplement can be purchased by students with instructor approval or can be packaged with this text at a discount Solutions Manual to Accompany 'Principles of Corporate Finance'

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