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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 filings. Yahoo finance also provides some analysis such as charts and key statistics. For Canadian filings, 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.

Corporate Finance Demarzo Third Edition Solutions

Stephen A. Ross, Joe Smolira, Randolph W. Westerfield, Jeffrey F. Jaffe

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R. Crabb,2012 **Solutions Manual to accompany Corporate Finance** Stephen 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 for Financial Theory and Corporate Policy, Second Edition Thomas E. Copeland, John Fred Weston, 1983 A recognized classic Financial Theory and Corporate Policy is thoroughly updated in this third edition The authors provide a concise unified treatment of finance combining theory empirical evidence and applications Recent major contributions in financial literature are discussed and all current literature is summarized The book provides MBA and doctoral students with an excellent bridge to prevailing scholarship in finance **Print Media Editorial Calendars** Solutions Manual to accompany Fundamentals of Corporate Finance Richard Brealey, 2008-09-29 Peter .1988-11 Crabb Northwest Nazarene University has prepared this resource containing solutions to all the end of chapter problems This can also be made available to your students or packaged with the text at a discount Fundamentals of Corporate Finance Jonathan Berk, Peter DeMarzo, Jarrad V. T. Harford, 2008-10 **Solutions Manual to Accompany 'Principles of** Corporate Finance' (Brealey/Myers) Mark D. Griffiths, 2000 Solutions Manual for Use with Principles of Corporate Finance Richard A. Brealey, Stewart C. Myers, Franklin Allen, 2013 **Fundamentals of Corporate Finance Student** Solutions Manual Supplement Jonathan Berk, Peter DeMarzo, Ford, 2010-08-29

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