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managers are cooking the books to meet earnings targets or analysts earnings projections How can managers utilize the flexibility in GAAP to manipulate the numbers for their own purposes How can analysts learn how to uncover the hidden truths behind reported accounting numbers and interpret financial statements correctly Financial Reporting Analysis by Revsine Collins Johnson emphasizes both the process of financial reporting and the analysis of financial statements This book employs a true user perspective by discussing the contracting and decision implications of accounting and this helps readers understand why accounting choices matter and to whom Revsine Collins and Johnson train their readers to be good financial detectives able to read use and interpret the statements and most importantly understand how and why managers can utilize the flexibility in GAAP to manipulate the numbers for their own purposes Extensive real world examples are designed to build interest and expand understanding not only of current practices but also how to make comparisons between firms For example See how the Regina Company s management team manipulated the numbers in the annual report to suggest a 10 9 million profit when they had actually lost 16 8 million chapter 1 Discover how Kmart Corporation managers used legitimate accounting means to keep a substantial portion of their leases off the balance sheet to enhance their reported return on assets and debt equity ratio and then see how Revsine Collins and Johnson use financial statement footnotes to undo this accounting choice and put the numbers back onto the balance sheet Chapter 11 See what happened at Bausch Lomb when managers treated shipments of products to distributors as final sales Managers who have not used this text would only know how that receivables increased whereas financial detectives learning from Revsine Collins and Johnson would know that something was amiss when collections slowed and receivables increased faster than sales Chapter 7 FR A perfectly meets the guidelines for the new 150 hour requirement for CPA certification through the development of analytical and conceptual thinking problem solving and understanding of why accounting really matters Moreover because of its unique user focus and analysis orientation this book is well suited for preparing for all levels of the Chartered Financial Analysts CFA exam Readers will be better prepared for both the CPA and CFA exams because of the extensive in chapter technical material and end of chapter problems and real world cases

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and respond to both a numeric problem and a short answer essay This edition does NOT include the Problem Solving Survival Guide Intermediate Accounting, Volume 1 Text , Study Guide Peter J. Thomas,Terry D. Warfield,Irene M. Wiecek,Nicola M. Young,2008-10-28 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt s Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years Cases in Financial Statement Reporting and Analysis Leopold A. Bernstein,Mostafa M. Maksy,1986 **Intermediate Accounting** Spiceland,James Sepe,Mark W. Nelson,Lawrence A. Tomassini,2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems **The Vocational-technical Library Collection** Bruce Reinhart,1970 *Prentice Hall 2004-2005 Faculty Directory* Hasselback,2003-07

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