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Guide to Understanding Financial Statements

The balance sheet or statement of financial positions shows the financial position—assets, liabilities, and stockholders' equity—of the firm on a particular date, such as the end of a quarter or a year. 2.

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UNDERSTANDING FINANCIAL

STATEMENTS Financial statements provide the fundamental information that we use to analyze and answer valuation questions. It is important, therefore, that we understand the principles governing these statements by looking at four questions: • How valuable are the assets of a firm?

CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS

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Test Questions and Solutions Chapter 1
True-False 1 A basic understanding of

financial statements is needed due to ongoing financial turmoil and major corporate failures 2 The SEC requires all companies, both public and private, to file annually a Form 10-K report 3 Financial statements are

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