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Buffett and the Interpretation of

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Session 4: Financial Statement  
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Business] Should You Read: The  
Interpretation of Financial Statements?  
- Review ~~Financial Reporting Financial  
Statement Analysis~~



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In financial statement analysis, a company's financial reports and other related information, such as financial notes and supplementary schedules, are assessed and used to evaluate the company's performance and financial position in order to make an investment or other economic

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decision.

~~Financial Reporting and Statement  
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Financial statement reporting and analysis are two different things but of the same background. Financial reporting refers to the document that

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specifies and releases the financial statement and other information to its stakeholders and other public. This sort of document adds balance sheets, cash flow, net income, and other asset capital details.

~~11+ Financial Reporting & Analysis~~

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Financial statement analysis is the process of analyzing a company's financial statements for decision-making purposes. External stakeholders use it to understand the overall health of an...

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## Financial Statement Analysis Definition

### Financial Statements and Analysis

Let's take a look at the primary financial statements used in financial reporting and what each will tell you about the company. A balance sheet is a snapshot of...

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REVIEW Financial statements are the most visible products of a company's financial reporting process. The financial reporting process is governed by accounting rules and standards, managerial incentives, and enforcement and

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~~(PDF) Chapter 02 – Financial Reporting  
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The function of the financial analyst is based on the analysis of the financial statements, which is one of the main tools used in the financial and



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economic decision-making by the  
various parties...

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3 Common Types Of Financial  
Reporting 1) Income Statement This  
particular report tells you how much

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money a company made (or lost) in a given time period... 2) Balance sheet This piece of financial reporting software offers a snapshot of your assets and liabilities (aka debts)... 3) Cash Flow ...

~~The Importance Of Financial Reporting~~

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use financial reporting theory and practices to analyse the performance of a company. design appropriate business policies and strategies to meet stakeholder and shareholder needs in the light of the recent changes in financial reporting. identify

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and evaluate financial statements.  
explain the reasoning behind the rules  
underpinning corporate financial  
reporting and the history of their  
development.

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Financial analysis and reporting teaches the topics of introduction to financial reporting 1, introduction to financial statements and other financial reporting topics, balance sheet, Income statement, basic of analysis, liquidity of short term assets, long term debt paying ability,

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profitability, investors, cash flows,  
expanded analysis, special industries:  
bank, Oil, gas and transport etc,  
financial accounting for government  
and non- profit organizations.

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The statement of financial position, statement of comprehensive income, statement of changes in equity, and statement of cash flows represent a complete set of financial statements that can be used in financial statement analysis to evaluate a company's performance and financial position.

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~~Statements – Financial Reporting and  
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One of the most common forms for financial reporting, other than financial statements, is management's discussion and analysis or MD&A.

This is a report issued by management



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that discusses not only the current financial position of the company, but it also speculates on future performance and possible market opportunities.

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~~Definition | Meaning | Example~~

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The Financial Reporting Specialization focuses on the role of financial accounting principles and processes in creating and reporting an organization's financial statements.

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Learners who complete this specialization will be able to (1) use financial accounting principles to create and/or process an organization's financial statements and (2) analyze financial statements to assess an organization's financial position.

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Financial Reporting and Analysis is one of the largest hurdles in the CFA exams, especially for Level I and Level II. This large topic area covers all manners of financial reporting techniques, conventions and policies,

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with an emphasis on comparability between companies. This is a big topic area, so make sure you pay extra attention to it!

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With this method of analysis of

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financial statements, we will look up and down the income statement (hence, “vertical” analysis) to see how every line item compares to revenue, as a percentage. For example, in the income statement shown below, we have the total dollar amounts and the percentages, which make up the

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Financial Reporting involves the disclosure of financial information to the various stakeholders about the financial performance and financial



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position of the organization over a specified period of time. These stakeholders include – investors, creditors, public, debt providers, governments & government agencies.

~~Financial Reporting: Meaning,  
Objectives and Importance~~

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Financial Reporting A financial report, also often referred to as financial reporting or annual report, is a large collective document that summarizes the financial spending and earning of a given business over the duration of a single year.

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Interpretation of Financial Statements?

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## - Review Financial Reporting Financial Statement Analysis

In financial statement analysis, a company's financial reports and other related information, such as financial notes and supplementary schedules, are assessed and used to evaluate the company's performance and financial

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~~Financial Reporting and Statement  
Analysis | CFA Level 1 ...~~

Financial statement reporting and analysis are two different things but of

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the same background. Financial reporting refers to the document that specifies and releases the financial statement and other information to its stakeholders and other public. This sort of document adds balance sheets, cash flow, net income, and other asset capital details.

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Financial statement analysis is the process of analyzing a company's financial statements for decision-making purposes. External stakeholders use it to understand the

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overall health of an...

## ~~Financial Statement Analysis~~

### Definition

Financial Statements and Analysis

Let's take a look at the primary  
financial statements used in financial  
reporting and what each will tell you

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REVIEW Financial statements are the most visible products of a company's financial reporting process. The financial reporting process is governed by accounting



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rules and standards, managerial incentives, and enforcement and monitoring mechanisms.

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The function of the financial analyst is based on the analysis of the financial

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statements, which is one of the main tools used in the financial and economic decision-making by the various parties...

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3 Common Types Of Financial

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Reporting 1) Income Statement This particular report tells you how much money a company made (or lost) in a given time period... 2) Balance sheet This piece of financial reporting software offers a snapshot of your assets and liabilities (aka debts)... 3) Cash Flow ...

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use financial reporting theory and practices to analyse the performance of a company. design appropriate business policies and strategies to meet stakeholder and shareholder

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Financial analysis and reporting teaches the topics of introduction to financial reporting 1, introduction to financial statements and other financial reporting topics, balance sheet, Income statement, basic of

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analysis, liquidity of short term assets,  
long term debt paying ability,  
profitability, investors, cash flows,  
expanded analysis, special industries:  
bank, Oil, gas and transport etc,  
financial accounting for government  
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The statement of financial position, statement of comprehensive income, statement of changes in equity, and statement of cash flows represent a complete set of financial statements that can be used in financial statement



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The Financial Reporting Specialization focuses on the role of financial accounting principles and processes in

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creating and reporting an organization's financial statements. Learners who complete this specialization will be able to (1) use financial accounting principles to create and/or process an organization's financial statements and (2) analyze financial statements to

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assess an organization's financial position.

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## Financial Reporting: Meaning, Objectives and Importance

Financial Reporting A financial report, also often referred to as financial reporting or annual report, is a large collective document that summarizes the financial spending and earning of a given business over the duration of a

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