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Financial Statements Demystified: A Self-Teaching Guide

By Bonita Kramer, Christie Johnson



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Are you considering buying a small business? Do you want to invest in a Fortune 500 company? Are you trying to sell your own business? Balance sheets and income statements are essential to helping you make informed decisions regarding important business transactions. But unless you're an accountant, these documents can be intimidating hodgepodes of columns, rows, and numbers. Don't fret. *Financial Statements Demystified* is just the tool you need.

Devoid of confusing business jargon, this engaging and easy-to-follow guide defines basic financial statement terminology and explains the components of the four most common financial statements: Income Statement, Balance Sheet, Statement of Stockholders' Equity, and Statement of Cash Flows. You will learn how to read, interpret, and use pivotal data from these sources--each of which will help you make accurate financial decisions without having to go back to school.

This confusion-busting guide covers:

- An overview of financial statements--what they are and what they tell us
- Easy-to-understand explanations of profit and loss
- Statement of cash flows and special reporting issues
- How to spot fraudulently misstated financial statements
- Quizzes at the end of each chapter to help test your knowledge

Simple enough for a novice but in-depth enough for a seasoned investor, *Financial Statements Demystified* will help you understand the four main financial statements.



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About the Author

Bonita K. Kramer, Ph.D., is a professor of accounting in the College of Business at Montana State University in Bozeman. She is a Certified Public Accountant, Certified Management Accountant, and Certified Internal Auditor. **Christie Wilson Johnson** is a CPA and an associate professor of accounting at Montana State University in Bozeman.

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