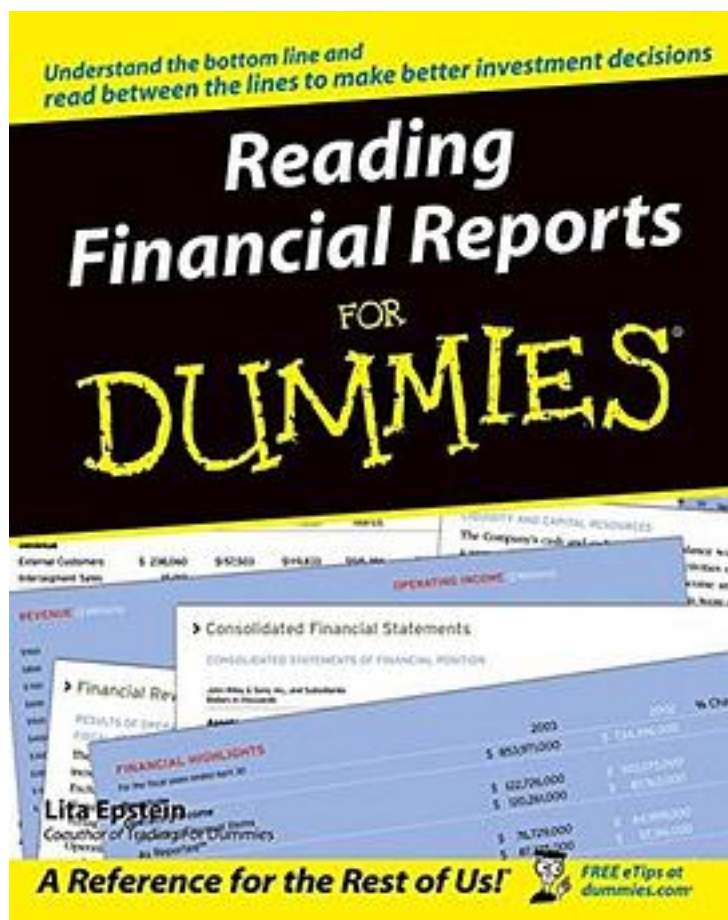


Reading Financial Reports For Dummies



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The U.S. government began standardizing and regulating financial reporting in 1929 when the stock market crash made it painfully clear that businesses often made absurd claims and that investors were either gullible, unable to verify information, or both. Now, financial reports are used by a company's management to measure

profitability (or lack of it), optimize operations and guide the company, by banks and other lenders to gauge the company's financial health, and by institutional or individual investors interested in purchasing stock.

Unless you're financially savvy, annual reports with all those figures, frustrating footnotes, and fine print are boring and intimidating. However, once you have a fundamental knowledge of finance and its basic terminology, you can find the juicy parts. Reading *Financial Reports For Dummies* by Lita Epstein, a teacher of online financial courses and author of *Trading for Dummies*, gets you up to speed so you can:

- * Go past the prose that can maximize the positive and minimize the negative and get information in dollars and cents
- * Get an overview from the big three—the balance sheet, income statement, and statement of cash flows
- * Understand the lingo and read between the lines
- * Calculate basics like PE, Dividend Payout Ratio, ROS, ROA, ROE, Operating Margin, and Net Margin

It pays for investors to be somewhat skeptical instead of gullible.

Pressured to please Wall Street, companies are sometimes tempted to use “creative” accounting. You'll discover how to:

- * Detect red flags (that, unfortunately, aren't emphasized in red) such as lawsuits, changes in accounting methods, and obligations to retirees and future retirees
- * Understand the different reporting requirements for public companies and private companies with various types of business structures
- * Analyze a company's cash flow, a prime indicator of its financial health
- * Scrutinize deals such as mergers, acquisitions, liquidations and other major changes in key assets

Organized so you can start where you're comfortable and proceed at your own pace, *Reading Financial Reports for Dummies* helps managers prepare annual reports and use financial reporting to budget more efficiently and helps investors base their decisions on knowledge instead of hype. Whether you're in business or in the stock market, knowledge is always an asset.

Simple strategies for measuring a company's financial health

Decipher the jargon and read financial reports like a pro

Whether you're a serious investor or hold a few shares in the company you work for, reading financial reports is a vital way to keep tabs on a company's performance. This clear and friendly guide will help you wade through the numbers to see what's really going on — so you can make smarter and more profitable investment choices.

Discover how to:

- * Make sense of balance sheets
- * Find the figures that tell the tale
- * Test the numbers with simple formulas
- * Recognize red flags in the footnotes
- * Understand deceptive accounting practices

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