Financial Reporting and Analysis



FINANCIAL REPORTING AND ANALYSIS



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Financial Reporting & Analysis (FR&A) by Revsine/Collins/Johnson/Mittelstaedt 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, Johnson, and Mittelstaedt 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. Significantly, the new edition emphasizes the differences and similarities between GAAP and IFRS, which is a critical component of this course.
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逻辑骨架非常清晰和流畅。如果要说有不好就是,有时候推论一个内容,说完大前提1 就跳过小前提2和3,直接到结论A。

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