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Solutions manual to accompany financial reporting analysis Lawrence Revsine, 2009 **Financial Reporting & Analysis** Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, 1999 Many headlines in today's leading business publications talk about how managers are cooking the books to meet earnings targets or analysts' earnings projections. How can managers utilize the flexibility in GAAP to manipulate the numbers for their own purposes? How can analysts learn how to uncover the hidden truths behind reported accounting numbers and interpret financial statements correctly? *Financial Reporting Analysis* by Revsine, Collins, and Johnson 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, and Johnson 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. Extensive real-world examples are designed to build interest and expand understanding not only of current practices but also how to make comparisons between firms. For example, see how the Regina Company's management team manipulated the numbers in the annual report to suggest a 10.9 million profit when they had actually lost 16.8 million. Chapter 1: Discover how Kmart Corporation managers used legitimate accounting means to keep a substantial portion of their leases off the balance sheet to enhance their reported return on assets and debt equity ratio and then see how Revsine, Collins, and Johnson use financial statement footnotes to undo this accounting choice and put the numbers back onto the balance sheet. Chapter 11: See what happened at Bausch Lomb when managers treated shipments of products to distributors as final sales. Managers who have not used this text would only know how that receivables increased whereas financial detectives learning from Revsine, Collins, and Johnson would know that something was amiss when collections slowed and receivables increased faster than sales. Chapter 7: FR A perfectly meets the guidelines for the new 150-hour requirement for CPA certification through the development of analytical and conceptual thinking, problem solving, and understanding of why accounting really matters. Moreover, because of its unique user focus and analysis orientation, this book is well suited for preparing for all levels of the Chartered Financial Analysts (CFA) exam. Readers will be better prepared for both the CPA and CFA exams because of the extensive in-chapter technical material and end-of-chapter problems and real-world cases. **REVIEWS** Partha Mohanram, NYU. This book makes a great tool to teach both Intermediate Accounting as well as Financial Statement Analysis. It is particularly useful as a single text that bridges across both these courses as we use it at NYU. Paul Zarowin, NYU. I feel that the book is excellent for both the student who is preparing for the CPA exam and for the student who is preparing to become an analyst on Wall Street. Jose Juarez. The book combines solid theory with practical analysis which creates an excellent accounting foundation for the investment professional. *Financial Reporting and Analysis* Lawrence Revsine, 2003-03-28 **Prentice**

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