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How to Interpret a Financial Statement

Interpreting company reports and accounts / Geoffrey Holmes, Alan Sugden, Paul Gee. ISBN: 9780273711414 Author: Holmes, Geoffrey Andrew Gee, Paul Sugden, Alan Edition: 10th ed. Publisher: Harlow, England ; New York : Financial Times Prentice Hall, 2008. Description: X, 321 p. ; 25 cm. Note: Includes index. Dewey: 657/.3 22 Subject: Corporation reports. (source)lcsh

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Most annual reports will present two balance sheets – one for the group and one for the ‘ company ’ (i.e. the holding company). This is a company law requirement. The group balance sheet includes all the assets and liabilities of the holding company and the assets and liabilities of the

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subsidiaries.

Understanding Annual Reports and Company Accounts

As an investor, you should be looking at the debt:equity ratio of the company. Debt:Equity ratio = long term liabilities / owner ' s equity. For example, say that a company has debt of £6000 and equity of £15,900. The ratio would equate to 0.38 (6000/15900). This means that the company has three times more equity to debt.

Interpreting Accounts - dummies

Synopsis This text sets out to guide the non-specialist reader through the conventions and complexities of reports and accounts, explaining how to assess the financial and trading position of a company from year to

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year, how to spot undue risk-taking, how to look for clues on quality of management and to see how poor results are disguised.

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