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important step in
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Chapter 03 - Analyzing
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Analyzing Financing
Activities REVIEW

Business activities are
financed through either
liabilities or equity.

Liabilities are
obligations requiring
payment of money,
rendering of future
services, or dispensing

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of specific assets.

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Explain the financial
reporting and analysis
environment Identify
what constitutes
generally accepted
accounting principles
(GAAP) Describe the
objectives of financial

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accounting, and identify primary and secondary qualities of accounting information

Define principles and conventions that determine accounting rules Describe the relevance of accounting information to business analysis and valuation Identify limitations of accounting data and their importance for financial ...

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operating profit. Two

operating expense

categories which can

play a significant role

in changes in operating

profit over time are

research and

development (R&D)

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and Selling, general
and administrative
expense (SGA).

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financing activities

(CFF) is a section of a

company's cash flow

statement, which

shows the net flows of

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cash used to fund the company. ... When analyzing a company's cash flow ...

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Investing Activities

Chapter 4 Analyzing

Investing Activities

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REVIEW Assets are the driving forces of profitability for a company. Assets produce revenues that compensate workers, repay lenders, reward owners, and fund growth. Current assets are resources or claims to resources readily convertible to cash. Major current assets include cash and cash equivalents ...

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