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## **Understanding Balance Sheets**

George T. Friedlob, Franklin J. Plewa Jr.



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As statements of a company's financial condition, balance sheets contain information vital to owners, investors, and financial managers who are charged with assessing company performance. Often complex and difficult to interpret, balance sheets are nonetheless essential because they help pinpoint business problem areas. Understanding Balance Sheets explains in a clear and concise manner all the major aspects of this important business tool, making it yours to implement easily and successfully.

Written by two financial and accounting authorities, this hands-on working reference enables you to understand a company's balance sheet within the context of its annual report. You'll find detailed information on:

\* Exactly what a balance sheet is, how it works, and how it's used to increase profitability

\* The individual components: receivables, cash, inventory, long-lived assets, current payables, long-term debt, and equity

\* How these different elements relate to each other, how they come into being, and how they should be controlled in your business

\* How accounting data is created, accumulated, and used in the development of financial statements

Whether you're new to balance sheets, need a quick refresher, or require a knowledge that goes beyond the basics, this guide has it all. Understanding Balance Sheets is a thorough, accessible reference that you can't afford to be without if you need to get a handle on this essential financial tool.

Get a handle on balance sheets with this comprehensive reference that gives you the basics and beyond

From the authors who brought you indispensable guides to such financial fundamentals as cash flow, income statements, and return on investment comes a book that clarifies and explains the intricacies of another important tool: the balance sheet. Covering all its major aspects, Friedlob and Plewa give you a broad understanding of its individual elements, the related disclosures contained in an annual report, and the methods used to analyze a company's balance sheet. Here's where to turn for valuable information on:

- \* Receivables, inventories, intangibles, short-term investments, and other components of a balance sheet
- \* How current liabilities create spontaneous financing when a business grows
- \* General purpose financial statements and widely accepted accounting principles
- \* The time value of money
- \* Analyzing the balance sheet through comparative and ratio analysis

Straightforward, comprehensive, and easy to follow, this is the guide you'll want for a complete overview of this vital business tool.

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