

CHAPTER 2

A Further Look at Financial Statements

Learning Objectives

1. Identify the sections of a classified balance sheet.
2. Identify tools for analyzing financial statements and ratios for computing a company's profitability.
3. Explain the relationship between a retained earnings statement and a statement of stockholders' equity.
4. Identify and compute ratios for analyzing a company's liquidity and solvency using a balance sheet.
5. Use the statement of cash flows to evaluate solvency.
6. Explain the meaning of generally accepted accounting principles.
7. Discuss financial reporting concepts.

Summary of Questions by Learning Objectives and Bloom's Taxonomy

Item	LO	BT	Item	LO	BT	Item	LO	BT	Item	LO	BT	Item	LO	BT
Questions														
1.	1	K	6.	2, 4, 5	C	10.	4, 5	K	14.	7	C	18.	7	C
2.	1	K	7.	2, 4, 5	K	11.	2, 4, 5	C	15.	7	C	19.	7	C
3.	1	C	8.	4	C	12.	6	K	16.	7	C	20.	1	C
4.	1	C	9.	4, 5	C	13.	6, 7	K	17.	6	C			
5.	1	K												
Brief Exercises														
1.	1	K	4.	3	K	7.	6	K	9.	7	K	11.	7	K
2.	1	AP	5.	4	AP	8.	7	K	10.	7	K			
3.	2	AP	6.	4, 5	AP									
Do It! Review Exercises														
1.	1	AP	2.	1	AP	3.	4, 5	K	4.	7	K			
Exercises														
1.	1	AP	4.	1	AP	7.	2	AP	10.	4	AP	12.	7	K
2.	1	AP	5.	1	AP	8.	1, 3, 4	AP	11.	4, 5	AP	13.	7	C
3.	1	AP	6.	1	AP	9.	4	AP						
Problems: Set A														
1.	1	AP	3.	1, 3	AP	5.	2, 4, 5	AP	7.	2, 4, 5	AP	8.	6, 7	E
2.	1, 3	AP	4.	2, 4, 5	AN	6.	2, 4, 5	AP						
Problems: Set B														
1.	1	AP	3.	1, 3	AP	5.	2, 4, 5	AP	7.	2, 4, 5	AP	8.	6, 7	E
2.	1, 3	AP	4.	2, 4, 5	AN	6.	2, 4, 5	AP						

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