

# 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
<b>Questions</b>														
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												
<b>Brief Exercises</b>														
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									
<b>Do It! Review Exercises</b>														
1.	1	AP	2.	1	AP	3.	4, 5	K	4.	7	K			
<b>Exercises</b>														
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						
<b>Problems: Set A</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						
<b>Problems: Set B</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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**KJ Lindholm-Leary**



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## **Table of Contents Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use**

1. Understanding the eBook Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - The Rise of Digital Reading Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Advantages of eBooks Over Traditional Books
2. Identifying Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - User-Friendly Interface
4. Exploring eBook Recommendations from Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Personalized Recommendations
  - Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use User Reviews and Ratings
  - Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use and Bestseller Lists
5. Accessing Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use Free and Paid eBooks
  - Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use Public Domain eBooks
  - Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use eBook Subscription Services

- Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use Budget-Friendly Options
- 6. Navigating Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use eBook Formats
  - ePub, PDF, MOBI, and More
  - Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use Compatibility with Devices
  - Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Highlighting and Note-Taking Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Interactive Elements Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
- 8. Staying Engaged with Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
- 9. Balancing eBooks and Physical Books Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Setting Reading Goals Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Fact-Checking eBook Content of Kimmel Financial Accounting 5 E Solutions Manual For Instructor Use
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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