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CHAPTER 2

A Further Look at Financial Statements

Learning Objectives

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

Summary of Questions by Learning Objectives and Bloom's Taxonomy

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