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financial ratio is simply a comparison between two financial magnitudes
within the financial reports of an entity that provides valuable insights
into the financial performance or position of the entity

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2 Financial Reporting and Analysis REVIEW Financial statements are the
most visible products of a company's financial reporting process The
financial reporting process is governed by accounting rules and standards
managerial incentives and enforcement and monitoring mechanisms

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Different reporting requirements exist in a finance organization The Chief
Financial Officer needs professional quality financial statements
financial analysts analyze ledger balances and other users perform real
time transactional queries

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interests in organizations based on the provisions of Statement No 14 The Financial Reporting Entity as amended should report those equity interests by applying the requirements of that Statement â€¢ Mortgage loans held for sale in governmental activities business type activities and proprietary

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