

Interpreting Company Reports

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published accounts are often not easy to understand and are sometimes downright misleading but to those who know how to read them they provide the most readily available source of information on a company's activities its profitability and its prospects this book guides the reader through the conventions and complexities of reports and accounts explaining how to assess the financial and trading position of a company from year to year how to spot undue risk taking where and how to look for clues on the quality of management and how to detect where window dressing has been used to disguise poor results in 1990 the authors wrote company accounting is currently in a state of flux confusion and controversy it is now in much better shape in ten years 15 financial reporting standards frss countless financial reporting exposure drafts freds a host of other documents and for the first time in the uk an exposure draft statement of principles of financial reporting have been produced by the accounting standards board asb many earlier abuses have been prevented and much more information now has to be disclosed the use and purpose of which the authors seek to explain

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