

**Solution Manual for Practical Financial Management 7th Edition
Lasher 1133593682 9781133593683**

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Chapter 2

**FINANCIAL BACKGROUND: A REVIEW OF ACCOUNTING,
FINANCIAL STATEMENTS, AND TAXES**

FOCUS

Most students have been exposed to accounting and taxes in prerequisite courses, but many don't recall the material well enough to tackle finance effectively. Chapter 2 provides a concise review of what they need to know in one convenient place. The material is presented in relatively non-numerical form although some computation is unavoidable.

PEDAGOGY

You may not want to spend much class time lecturing on accounting and tax material. An hour is generally enough to hit the highlights. Assigning the chapter as background reading followed by a quiz gets students warmed up and focused on financial concepts in preparation for the things to come.

TEACHING OBJECTIVES

1. To reacquaint students with basic accounting concepts and procedures which they may have forgotten.
2. To develop an understanding of federal tax fundamentals, and the ability to calculate simple taxes.

OUTLINE

- I. **ACCOUNTING SYSTEMS AND FINANCIAL STATEMENTS**
 - A. The Nature of Financial Statements
How accounting ideas such as "income" are different from everyday use of similar terms.
 - B. The Accounting System
A brief treatment of basic ideas including the double entry concept, accounting periods, closing the books, and stocks and flows.
- II. **THE INCOME STATEMENT**
A line by line treatment of income, cost, and expense items along with subtotals such as Gross Margin and EBIT.
- III. **THE BALANCE SHEET**
 - A. Presentation
Format, the balance sheet identity, liquidity.
 - B. Assets
A brief description of the treatment of each asset item along with the risks it presents. E.g., overstatement of receivables.
 - C. Liabilities
An intuitive description of the nature of current liabilities, especially accruals.

Financial Management 7th Edition Lasher Answer Key

Katrin Zwirgmaier



Financial Management 7th Edition Lasher Answer Key:

Whispering the Techniques of Language: An Psychological Quest through **Financial Management 7th Edition Lasher Answer Key**

In a digitally-driven world wherever screens reign supreme and immediate communication drowns out the subtleties of language, the profound techniques and emotional subtleties concealed within phrases frequently go unheard. However, located within the pages of **Financial Management 7th Edition Lasher Answer Key** a charming fictional value pulsating with raw thoughts, lies a fantastic journey waiting to be undertaken. Written by an experienced wordsmith, that enchanting opus attracts visitors on an introspective trip, lightly unraveling the veiled truths and profound impact resonating within the material of every word. Within the emotional depths of the emotional evaluation, we can embark upon a honest exploration of the book is core themes, dissect its fascinating publishing fashion, and fail to the strong resonance it evokes strong within the recesses of readers hearts.

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