

《如何从数字中拧出关键信息》

图书基本信息

书名：《如何从数字中拧出关键信息》

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前言

当我开始写这本书的时候，我还没有孙子，今天我已经有了8个，还有一个即将出生。当1980年本书第1版出版时，道琼斯工业股票平均指数在850点上下徘徊，而2000年上半年，道琼斯指数达到11 700点。从道琼斯指数的增长中你可以知道这些年股市发生了什么。尽管J.P.摩根曾经说过“市场会波动”。然而，数以百万的个人还是将他们手中的钱投入了股市，并且大多数退休金计划的大部分资金也投资在了股市中。所以，会阅读财务报告一直都是非常重要的事情。股票价值主要取决于企业在财务报告中披露的利润和其他信息。过去几年中发生的多起会计欺诈丑闻动摇了投资者对财务报告信息可靠性的信心。大量财务报告欺诈案件，..

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内容概要

《如何从数字中拧出关键信息:全面掌握财务报告的真谛》(全新第6版)深入浅出、循序渐进地论述了财务报告的方方面面,包括损益表、资产负债表、现金流量表三大财务报表;财务报表的审计与审计师报告;编制财务报表的会计原则和会计方法;衡量财务报表的各种比率分析方法等。

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书籍目录

第1章 从现金流量说起第2章 对资产负债表和损益表的介绍第3章 利润并非一切第4章 销售收入和应收账款第5章 商品销售成本费用和存货第6章 存货和应付账款第7章 营业费用和应付账款第8章 营业费用和预付费用第9章 长期营业资产：折旧和摊销费用第10章 应计未付营业费用和利息费用第11章 所得税费用和应付所得税第12章 净利润、未分配利润以及每股收益(EPS)第13章 利润和损失的现金流量第14章 来自投资和筹资活动的现金流量第15章 增长、下降和现金流量第16章 脚注——财务报告的重要组成部分第17章 注册会计师、审计与审计失职第18章 会计方法的选择与收益质量第19章 会计准则的制定和变动第20章 商品销售成本难题第21章 折旧窘境第22章 适用于债权人和投资者的各种比率第23章 管理会计初探第24章 最后评述

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章节摘录

现金流量不能披露财务状况 表1-1中本年度的现金流量汇总表不能披露公司的财务状况。经理当然需要知道公司拥有哪些资产以及各项资产的金额，包括现金、应收账款、存货及其他资产。同时，他们也需要知道公司有哪些负债以及各项负债的金额。 公司经理有责任保持公司处于这样一个状态：当债务到期时公司能够偿付到期债务以保持公司的偿债能力(能够按时支付债务)。而且，经理必须知道，相对于公司的销售金额，资产是否过大(或过小)。这些也是公司的贷款人和投资者想知道的。 简而言之，公司内部经理及公司外部的贷款人和投资者都需要一个反映公司财务状况(资产和负债)的汇总表。当然，他们同样需要公司的利润情况报告，该报告汇总了公司的销售收入和费用以及公司本年的利润。 现金流量汇总表非常有用。事实上，将表1-1做些改动，就可以得到每个企业都披露的三个主要财务报表中的一个。但是，现金流量报告绝不能代替利润情况报告和财务状况报告。第2章将介绍这两个财务报表。 最后请注意，在刚刚过去的一个世纪里，建立在编制和披露企业财务报表基础上的一门全新专业——会计专业已经发展起来。在计量企业利润、披露财务事项时，所有企业都必须遵循已确立的准则和标准，这被称作“公认会计原则”(general accepted accounting principles, GAAP)。在以后几章中，我将对GAAP和会计专业做进一步解释。 P6

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精彩短评

- 1、不懂如何看财务报表的人，可以看看，速学教材！
- 2、和财管比简直naive了
- 3、过分吹嘘了。只是入门财务知识，而且是按照美国的会计方法。不过也还可以。
- 4、书还是很不错的，很通俗易懂，深入浅出，我是因为炒股才想学财会的，深觉本书值得一读。
- 5、才刚刚开始看，感觉内容还行，不过，书本的质量蛮一般的。
- 6、帮朋友买的，不知道她喜不喜欢。
- 7、非常具有深度的论述，好！好！
- 8、3张表的内在关系清晰表达，对初学者非常有帮助
- 9、如果你不财务专业，读懂这本书不是容易的事，如果你想做一名优秀的经理人，还是见意读一读吧，确实是一本很意义的书。做为财务人员，最好也读一读，除非你不想做一名将军。财务工作者不简单只是处理帐目，要为经理人提供更好的优化管理的措施。
- 10、对初学者不错.有基础的就会觉得浅了.
- 11、这书听说不错，老公很期待~！
- 12、三表关系讲得不错。
- 13、去书店找不到该书，网购后发现纸质很差，像盗版的、、非常失望
- 14、本书是美国20世纪80年代至今一直畅销的财会专业书，它面向大众、通俗易懂，现已发行6版。在本书中，作者深入浅出、循序渐进地论述了财务报告的方方面面，包括损益表、资产负债表、现金流量表三大财务报表
- 15、三张表关系讲得很不错，看懂了基本上这本书也就达到目的了~
- 16、看后能拧出关键信息
- 17、三张财务报表是围绕着每个企业都必须履行的三项财务义务：获得利润（Income Statement，损益表）；保持良好的财务状况（Balance Sheet，资产负债表）；很好地利用现金流量（Cash Flow Statement，现金流量表）。
- 18、帮老公买的，感觉还可以。他喜欢就好，送货挺快的！
- 19、书是好书，已经经过几个朋友推荐过了。网上支付了费用，送来书的时候发现书有破损。但因为费用已经缴纳成功，所以换书很烦。以后还是货到付款吧。
- 20、外行人通过这本书迅速了解财务方面的知识还是不错的
- 21、很有实用意义

- 22、非专业但有基础的可买！
- 23、今天收到书，发现有5处都是几页连在一起，还没有切割开，这样的书居然也盖有质检的章，真不知道你们的质检员的视力是多少的。我要投诉。
- 24、书很好，如有英文原版的就更好了
- 25、对财务分析有帮助
- 26、一本不错的书,值得一读.读后让人受益匪浅.
- 27、这本书还不如教科书讲的好呢，没什么东西，偏简单
- 28、：
F275.2/2541-1
- 29、非常好的入门书，有助于你搞清三张表之间的关系。
- 30、财务分析这块太少，但是一些会计知识的讲解不错
- 31、比较适合有一点基础的人看从前到后调理分析的还是很清楚的
- 32、这本书把三张表之间的勾稽讲得最清楚，周转期的思路很值得借鉴！其实是可以三颗半星星的
- 33、很一般，看完之后没什么收获，并且书的装订方式不方便
- 34、阅读需要一定的会计基础，本书最大的亮点是清晰简明地揭示了三张表的勾稽关系。作者相信市场完全有效理论，认为花费大量时间阅读财务报告无助发现价值洼地，不敢认同。
- 35、确实如大家所言，作为一本入门书特别成功。
- 36、初级入门书，一看才知道是作者20年前写的，无聊，一点也不与时俱进，徒有一个鲜亮的外皮。

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- 37、一本极佳的了解财务分析方法的好书
- 38、不愧是专家，值得学习
- 39、还行写的很浅都是最基本的东西
- 40、好书,想了解这方面的,可以读一读,讲得不难
- 41、这是一本关于财务报表的基础书籍,写的非常浅显易懂.适合初学者.
- 42、老会计的经验之谈，里面还融合了悲观主义的哲学思想。看来会计学多了，能看透人的本性呀，哈哈！
- 43、真的是有这本书的好哇。。。
- 44、好书一本,虽然不是按中国的会计体系编写,但对自己的提升很有帮助
- 45、老婆学财经的，看了这本书觉得很不错，看了好几遍，推荐一下，呵呵。

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精彩书评

- 1、书里把3张报表之间的联系，讲得清晰明了，有大局观。所有经理人、投资人都应该看看。美中不足是需要读者自己已经懂得会计的基础知识，算是第2本会计好书吧。
- 2、I took a break from my series of book reviews on the financial crisis to review a book on an unrelated topic (My next book review will be back to the financial crisis). My latest book review is *How to Read a Financial Report: Wringing Vital Signs Out of the Numbers* by John Tracy. The book was brought to my attention after a leading value investor (I do not recall which one) recommended it as a great book on analyzing financial statements. I also researched the book a little and found many positive comments about it. The author Dr. John Tracy wrote this book several years ago, but updated it in 2009 to reflect changes in current accounting law. John Tracy has authored many other books on accounting. Dr. John Tracy is currently retired; he is a CPA and was a professor of accounting for many years. Overall, I thought the book was definitely a valuable read. I majored in accounting in a University where graduates have the highest CPA pass rate in the country (not to brag) I took many courses in accounting. I frankly found most of the information I learned to be completely useless. What is great about John Tracy's book is despite the book not being too lengthy he can teach you more about balance sheets than you will learn by taken many account courses. You can learn a lot more useful information about balance sheets by reading John Tracy's book than by reading several lengthy accounting text books. John Tracy discusses at length the connection between the balance sheet and the income statement. He believes many accountants do not appreciate the connection between the two. He devotes a large segment of the book to the relationship between operating expenses and accounts payable, inventory and accounts payable, cost of good sold and inventory and other interconnections between the two financial reports. Dr. Tracy devotes a short segment of the book to managerial accounting, I especially enjoyed this segment. Although, as Dr Tracy himself notes he could write a separate book regarding managerial accounting alone, in the few pages he writes about managerial account he provides readers some valuable insights. He asks what is better a 5% sales increase or a 5% price increase. In the fictional company used by Dr. Tracy a 5% price increases profit before fixed expenses by 22.3% whereas a 5% sales would increase the number by only 5%. This is because there are variable expenses that rise with increases in sales volume i.e. sales commission, cost of goods sold. Many managers will focus on increasing sales just to gain market share even if it would be more profitable to simply raise prices. However, Dr. Tracy notes that customers do not like price increases so a business must weigh its strategy carefully. He also shows that even a small decrease in sales prices can wipe out all of a company's profits, whereas a very large decrease in sales volume would be needed to bring a company into the red. This would explain why a deflationary recession is far worse than a recession caused by a decrease in business volume, yet which is not deflationary. Some other things I should mention about the book. The author discusses analyzing privately held companies and why you should be more skeptical (unless audited by CPA firm) when analyzing them. The author also discusses the pros and cons between FASB and IASB. Dr. Tracy also explains how easy it is for a company to "massage the numbers" in a legal manner. The lesson: always be skeptical and conservative when reading financial statements. The author discusses the pros and cons of private companies conducting audits, and the limitations audits provide in the face of fraud. My only complaint about the book is that the author did not delve enough into the balance sheet. I have think balance sheets are the most important of the financial reports, others will disagree so maybe I am biased. As I noted above, the author does a good job of showing the interconnection between the balance sheet and income statement. However, I wish the author devoted more time to the balance sheet itself. However, if you are a cash flow investor you will enjoy the book more because Dr. Tracy devotes much of the book to the cash flow statement. The book could also use more detail. However, I think the author does a great job explaining financial statements in a concise manner. I am not sure if the author added more detail that it would enhance the book's substance. I would definitely recommend the book for people with little or intermediate knowledge of accounting. As I noted above you can really learn more from the book, than from reading many lengthy accounting textbooks. I think Dr Tracy also offers valuable insight that could benefit readers who are more knowledgeable about accounting. To purchase the book on Amazon.com click on the following link [How to Read a Financial Report: Wringing Vital Signs Out of the Numbers](#) My next book review will be *Mr. Market Miscalculates: The Bubble Years and Beyond* by James Grant.

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Following that I will be reviewing *On the Brink: Inside the Race to Stop the Collapse of the Global Financial System* by former Treasury Secretary Henry Paulson. I am very interested to hear Hank Paulson ' s account of the financial crisis. The book was just released on February 1 and is already #10 best seller. Disclosure: New FTC guidelines just released in December 2009 require me to disclose I have a material connection because I received a free copy of the book to review.

3、这本书已经有第七版了，名字为《挖出财报中的秘密(原书第7版)》，9787300117324，价格也涨了60%。就个人阅读后的感受来说，此书较有特色的地方是对三张表的关系的陈述。其他部分属于比较基础的会计知识，偏向于概念，对于具体的财务分析指导意义不强。

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