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FT Prentice Hall, 2005 -  
Business & Economics - 312

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pages. 1 Review.

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*Interpreting Company Reports*

*Page 15/48*

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As an investor, you should  
be looking at the  
debt:equity ratio of the  
company. Debt:Equity ratio =

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long term liabilities /  
owner's equity. For example,  
say that a company has debt  
of £6000 and equity of  
£15,900. The ratio would  
equate to 0.38 ( $6000/15900$ ).  
This means that the company  
has three times more equity

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CONSOLIDATED OR COMPANY  
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purposes, companies are  
treated as being part of the  
same group when they are all

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Accounts ultimately owned and controlled by the same source, and are run as if they were a single economic entity. As shown in section 2.5, the parent company of the Yorkshire Water group is Kelda Holdings Limited. That

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Accounts is owned by four different shareholders - banks and investment companies that have separate economic interests and sources of control.

*Understanding Company*

*Page 23/48*

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*Accounts – Corporate Watch*

Interpreting the Income Statement Like a balance sheet, an income statement is a means for measuring a company's financial performance. Some of the ratios discussed draw data



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Accounts from both the income statement and the balance sheet. These examples continue using the published data from Target for the calculations.

*How to Interpret a Financial*  
*Page 25/48*

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Most annual reports will present two balance sheets - one for the group and one for the 'company' (i.e. the holding company). This is a company law requirement. The group balance sheet includes

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all the assets and liabilities of the holding company and the assets and liabilities of the subsidiaries.

*Understanding Annual Reports  
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undue risk taking and  
‘‘cosmetic accounting’’ and  
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the quality of management.

*Interpreting Company  
Reports: Amazon.co.uk:*

*Page 29/48*

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Accounts  
to understand how to read,  
analyze, and create  
financial statements so you  
can get a full and accurate  
understanding of your  
finances. Financial  
statements will tell you how  
much money the operation has

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*Guide to Understanding  
Financial Statements*

Description. Called 'The  
Analysts' Bible' by the  
Investors

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Accounts and Reports  
guides the reader through  
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¿cosmetic accounting¿..  
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world examples and accounts

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its highly practical  
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signs of business turning  
sour."

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...

A company annual report is

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Accounts  
also a marketing tool  
designed to attract  
investors, and a company  
will attempt to present  
themselves in the best light  
possible without violating  
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*Interpreting Company Reports  
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*Interpreting Company Reports*

*Page 44/48*

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*Accounts, 10th edition*

Interpreting company reports  
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Holmes, Geoffrey et al.

Financial Times Prentice

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