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CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS
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Understanding Financial Statements, 11th Edition. Lyn M. Fraser has taught undergraduate and graduate classes in financial statement analysis at Texas A&M Page 5/9

University and has conducted numerous seminars on the subject for executive development and continuing education courses. A Certified Public Accountant, she is the coauthor with Aileen Ormiston of Understanding the Corporate Annual Report ...

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11. The Sarbanes-Oxley Act eliminated the need for internal auditors. 12. An unqualified auditor's report states that the financial statements present fairly the financial position, results of operation, and the cash flows of the entity.

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