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The main pretext of the book is that financial statement analysis and valuation analysis are inextricably entwined: valuation is an exercise in financial statement analysis. Financial statement analysis is directed by the need to get information for valuation. Accordingly, the book brings finance and accounting concepts together.

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- Chapter 3 introduces the framework used for securities analysis and valuation, and outlines the structure and articulation of the financial statements. It aims to enable you to produce reformulated financial statements to be used for valuation purposes.

Valuation and securities analysis

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