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~~Financial Statement Analysis Definition~~

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financial statement analysis plays the same role in the decision-making process. Whereas management uses the analysis to help in making operating, investing, and financing decisions, investors and creditors analyze financial statements to decide whether to invest in, or loan money to, a company.

~~Introduction to Financial Statement Analysis~~

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A theory is an attempt to give reasons for some observed regularity among things that are complex and often changing. In this vein, we can understand that because of the increasing complexity of the financial environment, finance theory education is mandatory at all levels of instruction (Martin et al. 1988).

~~A Theoretical Discussion on Financial Theory~~

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Financial analysis tools can be useful in assessing a company ' s performance and trends in that performance. In essence, an analyst converts data into financial metrics that assist in decision making.

~~Financial Analysis Techniques—CFA Institute~~

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