

PREPARING FINANCIAL STATEMENTS

The information in financial statements flows from one statement to another.

For example

The net profit in the income statement adds to the retained earnings in the statement of changes in equity. From there, the updated equity figure goes into the balance sheet.

EXPERT TIP:



This is why financial statements are prepared in a specific order.

Income
statement

1

Statement of
changes in equity

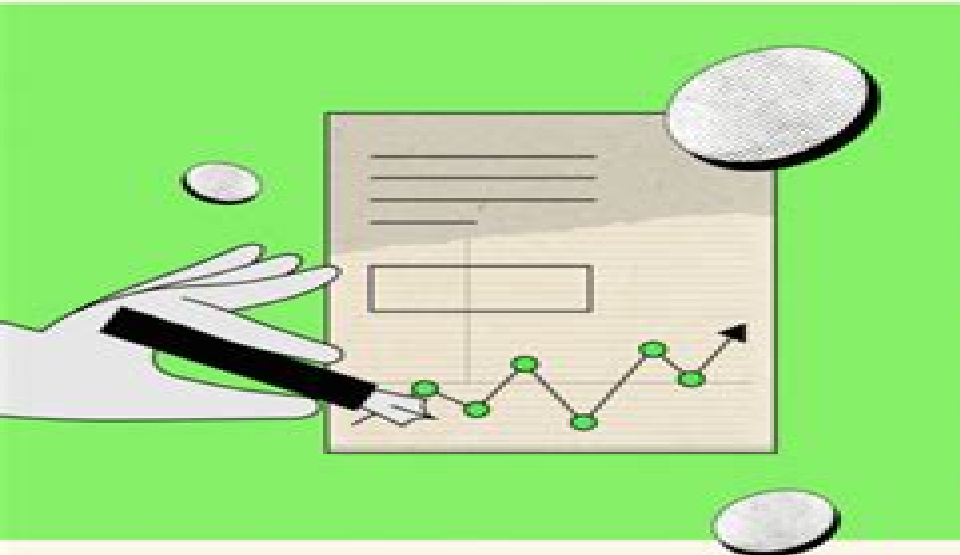
2

Balance
sheet

3

Statement of
cash flows

4



Preparing For The Year 2000 Financial Institutions Customers Telecommunications And Power Industries Hearing

**United States. Congress. Senate.
Committee on Commerce, Science,
and Transportation**

Preparing For The Year 2000 Financial Institutions Customers Telecommunications And Power Industries Hearing:

Preparing for the Year 2000 United States. Congress. House. Committee on Banking and Financial Services,1998

105-2 Hearing: Impact of The Year 2000 Computer Problem on The World's Economy, S. Hrg. 105-952, April 28, 1998 ,1999 Preparing for the Year 2000 United States. Congress. House. Committee on Banking and Financial Services,1998 *Summary of Activities* United States. Congress. House. Committee on Banking and Financial Services,1999

Telecommunications and Y2K, Communicating the Challenge of the Year 2000 United States. Congress. Senate. Special Committee on the Year 2000 Technology Problem,1998 **Transportation After Y2K** United States. Congress. Senate. Special Committee on the Year 2000 Technology Problem,1998 **Impact of the Year 2000 Computer Problem on the World's Economy** United States. Congress. Senate. Committee on Commerce, Science, and Transportation,1999

Legislative Calendar United States. Congress. House. Committee on Banking and Financial Services,1998 **The Year 2000 Challenge to International Banking and Finance** United States. Congress. House. Committee on Banking and Financial Services,1998 *Y2K, a Threat to U.S. Interests Abroad?* United States. Congress. House. Committee on International Relations,2000 CIS Annual Congressional Information Service,1999 **Oversight of the Year 2000 Technology Problem** United States. Congress. House. Committee on Government Reform. Subcommittee on Government Management, Information, and Technology,1999 *S. 96, the Y2K Act* United States. Congress. Senate. Committee on Commerce, Science, and Transportation,2000 Year 2000 Global Corporations United States. Congress. Senate. Special Committee on the Year 2000 Technology Problem,2000 VA's Contingency Plan for the Year 2000 United States. Congress. Senate. Committee on Veterans' Affairs,2000 **Year 2000 Computer Problem** United States. Congress.

Senate. Committee on Appropriations,1999 Subject Guide to Books in Print ,1971 **U.S. Financial Institutions and Federal Regulatory Agencies Management of the Year 2000 Computer Problem** United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs. Subcommittee on Financial Services and Technology,1998 **Year 2000 Conversion Efforts and Implications for Beneficiaries and Taxpayers** United States. Congress. House.

Committee on Ways and Means,2001 **Congressional Record** United States. Congress,1998 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873

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