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Acknowledged authors Ormiston, Aileen M., Lyn Fraser wrote Understanding Financial Statements (9th Edition) comprising 288 pages back in 2009. Textbook and eTextbook are published under ISBN 0136086241 and 9780136086246.

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Lyn M. Fraser has taught undergraduate and graduate classes in financial statement analysis at Texas A&M University and has conducted numerous seminars on the subject for executive development and continuing education courses. A Certified Public Accountant, she is the co-author with Aileen Ormiston of *Understanding the Corporate Annual Report: Nuts, Bolts, and a Few Loose Screws* (Prentice Hall ...

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Ormiston, Aileen is the author of 'Understanding Financial Statements', published 2009 under ISBN 9780136086246 and ISBN 0136086241.

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CHAPTER 3 UNDERSTANDING FINANCIAL STATEMENTS

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