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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 University and has conducted numerous seminars on the subject for executive

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management discussion and analysis, executive compensation, and financial statements, amongst other items. 4. The four financial statements required by the SEC are the balance sheet, income statement, statement of stockholders' equity, and cash flow statement. 5. Notes to the financial statements are not a required component of the Form 10-K. 6.

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