



## **PATHFINDER:**

### **FINANCIAL STATEMENTS**

#### **Scope Note**

**Financial statement**, any report of the financial condition or of the financial results of the operations of a business, a government, or other organization. The term is most often used in a more limited sense in trade and financial circles to refer to the balance sheet, statement of income, and statement of retained earnings of a business. The balance sheet shows, as of a certain date, the amount and kinds of assets (properties) and liabilities (debts) and the owners' investment (excess of assets over liabilities). The balance sheet indicates the liquidity of the concern and its probable solvency. Liquidity is measured by the readiness with which assets may be converted into cash. Solvency is measured by the firm's ability to meet its debts when due. [Source: <https://www.britannica.com>]

#### **PRINT RESOURCES (c. 2018 - 2020)**

#### **BOOKS**

- Basioudis, Ilias G. (2019). *Financial accounting: the basics*. London: Routledge, Taylor & Francis Group. [657 B29]
- Billingsley, Randall S. (2020). *PFIN7: personal finance*. Australia: Cengage Learning. [332.04 B49]
- Ferrell, O.C. (2018). *Business foundations: a changing world*. 11<sup>th</sup> edition. New York: McGraw-Hill Education. [SHS Book 658 F41]
- Finkler, Steven A. (2019). *Financial management for nurse managers and executives*. 5<sup>th</sup> edition. St. Louis, MO: Elsevier. [362.1730681 F49]
- Garman, E. Thomas. (2018). *Personal finance*. 13<sup>th</sup> edition. Australia: Cengage Learning. [332.024 G18]
- Libby, Robert. (2020). *Financial accounting*. 10<sup>th</sup> edition. New York: McGraw-Hill Education. [657 L61]
- Rich, Jay S. (2018). *Cornerstones of financial accounting*. 4<sup>th</sup> edition. Australia: Cengage Learning. [657 R37]

#### **Search Aids**

Subject Details:

**UF**=Used for; **RT** = Related term(s); **BT**= Broader term(s); **SA** = See also & **NT** = Narrower terms(s)

**UF** Balance sheets  
Corporate financial statements  
Financial reports

**BT** Accounting  
Bookkeeping  
Business records

**NT** Accounts current  
Accounts payable  
Auditor's reports  
Financial statement notes  
Funds-low statements

**Dewey Decimal Classification Numbers (for OPAC – Online Public Access Catalog)**

- 332
- 657

**Source: Dewey Decimal Classification**

Spiceland, J. David. (2019). *Financial accounting*. 5<sup>th</sup> edition. New York: McGraw-Hill. [657 Sp41]

Warren, Carl S. (2018). *Accounting*. 27<sup>th</sup> edition. Australia: Cengage Learning. [SHS Book 657 W25]

Williams, Edward E. (2018). *Quantitative financial analytics: the path to investment profits*. New Jersey: World Scientific. [332.632042 W67]

## **JOURNAL**

- Accounting and Finance
- Accounting Review
- Auditing: A Journal of Practice and Theory
- Internal Auditor
- Journal of Accountancy
- Journal of Accounting Research

## **ELECTRONIC RESOURCES (c. 2018 - 2021)**

- Access to Electronic Resources: <https://ezproxy.usc.edu.ph>

## **ARTICLES**

Abdillah, M.R., Mardijuwono, A.W. and Habiburrochman, H. (2019), "The effect of company characteristics and auditor characteristics to audit report lag", *Asian Journal of Accounting Research*, Vol. 4 No. 1, pp. 129-144. <https://doi.org/10.1108/AJAR-05-2019-0042>

Akgün, A.İ. (2022), "Investigating the relationship between bank performance and accounting standards: evidence from M&As in European banking", *Journal of Capital Markets Studies*, Vol. 6 No. 1, pp. 106-124. <https://doi.org/10.1108/JCMS-10-2021-0032>

Dimitrijevic, D., Jovkovic, B. and Milutinovic, S. (2021), "The scope and limitations of external audit in detecting frauds in company's operations", *Journal of Financial Crime*, Vol. 28 No. 3, pp. 632-646. <https://doi.org/10.1108/JFC-11-2019-0155>

Sultana, R., Ghosh, R. and Sen, K.K. (2022), "Impact of COVID-19 pandemic on financial reporting and disclosure practices: empirical evidence from Bangladesh", *Asian Journal of Economics and Banking*, Vol. 6 No. 1, pp. 122-139. <https://doi.org/10.1108/AJEB-09-2021-0110>

## **EBOOKS**

*Advances in Management Accounting*, edited by Laurie L. Burney, Emerald Publishing Limited, 2020. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/6354158?accountid=50192>.

Altman, Edward I., et al. *Corporate Financial Distress, Restructuring, and Bankruptcy : Analyze Leveraged Finance, Distressed Debt, and Bankruptcy*, John Wiley & Sons, Incorporated, 2019. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5720840?accountid=50192>.

Griffin, Michael P. *Financial Statements*, BarCharts, Inc., 2018. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/4876961?accountid=50192>.

Davidson, Wallace, III. *Financial Forecasting and Decision Making*, John Wiley & Sons, Incorporated, 2018. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5333091?accountid=50192>.

Iyer, S. Veena. *The Story Underlying the Numbers : A Simple Approach to Comprehensive Financial Statements Analysis*, Business Expert Press, 2018. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5407393?accountid=50192>.

Rezaee, Zabihollah. *Forensic Accounting and Financial Statement Fraud, Volume II : Forensic Accounting Performance*, Business Expert Press, 2019. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5745496?accountid=50192>.

Wells, Joseph T.. *International Fraud Handbook : Prevention and Detection*, John Wiley & Sons, Incorporated, 2018. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5399249?accountid=50192>.

World, Bank. *Global Financial Development Report 2019/2020 : Bank Regulation and Supervision a Decade after the Global Financial Crisis*, World Bank Publications, 2019. ProQuest Ebook Central, <https://www.proquest.com/legacydocview/EBC/5984427?accountid=50192>.

## **DISSERTATIONS & THESES**

Gil, J. (2020). *Proprietary costs of financial reporting, country-level attributes, and financial statement comparability* (Order No. 27837771). Available from ProQuest One Academic. (2423095509). Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/dissertations-theses/proprietary-costs-financial-reporting-country/docview/2423095509/se-2?accountid=50192>

Jallah, W. M., Sr. (2020). *Enhanced professional certification, professional skepticism, and risk assessment during financial statement audits* (Order No. 27963366). Available from ProQuest One Academic. (2407596334). Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/dissertations-theses/enhanced-professional-certification-skepticism/docview/2407596334/se-2>

Oumar, H. A. (2019). *Comparing financial performance of turkish banks by means of cash flow ratios* (Order No. 28244644). Available from ProQuest One Academic. (2494538532). Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/dissertations-theses/comparing-financial-performance-turkish-banks/docview/2494538532/se-2?accountid=50192>

Zhu, X. (2018). *Incomplete information revelation through mining of semantic structures of financial statements and unstructured financial disclosures* (Order No. 10808069). Available from ProQuest One Academic. (2085189587). Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/dissertations-theses/incomplete-information-revelation-through-mining/docview/2085189587/se-2?accountid=50192>

## **VIDEOS & AUDIO**

*Overview of financial projections.* . (2021, Jan 01).[Video/DVD] Business Professor. Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/audio-video-works/overview-financial-projections/docview/2585917565/se-2?accountid=50192>

*Trump's history of germaphobia.* . (2019, Jun 17).[Video/DVD] Washington, D.C.: WP Company LLC d/b/a The Washington Post. Retrieved from <http://ezproxy.usc.edu.ph/login?url=https://www.proquest.com/audio-video-works/trump-s-history-germaphobia/docview/2241827853/se-2?accountid=50192>

## **DATABASES (Access through <https://ezproxy.usc.edu.ph>)**

**EBSCOhost** – is a powerful online reference system accessible via the internet. It offers a variety of propriety full text databases and popular databases from leading information providers.

**Emerald Insight** - Teaching cases offer students the opportunity to explore real world challenges in the classroom environment, allowing them to test their assumptions and decision-making skills before taking their knowledge into the workplace.

**ProQuest One Academic** – The library can have access to the world's largest curated collection of journals, ebooks, dissertations, news, video and primary sources, all in one place. With ProQuest One Academic, four core multi-disciplinary products – ProQuest Central, Academic Complete, Academic Video Online and ProQuest Dissertations & Theses Global – are now available and cross-searchable on the same user-friendly, responsive, mobile-enabled ProQuest platform.

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Disclaimer:

This pathfinder contains suggested materials on Financial Statements that are available in the USC Libraries. However, some references were not included.

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If you have any inquiries, comments and suggestions on this pathfinder, please email us at [libdirector@usc.edu.ph](mailto:libdirector@usc.edu.ph)

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