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I've studied innumerable books on Security Analysis, but have yet to find one that satisfied my desire to fully integrate financial statement analysis with valuation--until now! Penman's book does an excellent job of presenting all the various valuation methods and critiquing the strengths and weaknesses of each one.

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• Chapter 3 introduces the framework used for securities analysis and valuation, and outlines the structure and articulation of the financial statements. It aims to enable you to produce reformulated financial statements to be used for valuation purposes.

### Valuation and securities analysis

Financial Statement Analysis and Security Valuation 5 e by Stephen Penman shows students how to extract information from financial statements and use that data to value firms. The 5th edition shows how to handle the accounting in financial statements and use the financial statements as a lens to view a business and assess the value it generates.