## Librería

## Bonilla y Asociados

desde 1950





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Business Ratios and Formulas, A Comprehensive Guide, is the most thorough reference book of its type. Steven Bragg provides a complete explanation of each business ratio and formula and follows each with a scenario example of their applications. Also provided is a discussion of how the resultant calculation can be misleading or should be used in conjunction with other ratios. I have not seen this feature in any other book of its kind.

Another excellent feature of the book is the chapter on "Measurement Analysis with an Electronic Spreadsheet", which describes the use of Microsoft Excel to assist the business professional in automating the analysis. Five types of analyses are included in this chapter: financial statements, project analysis, investment analysis, risk analysis and trend analysis.

In the introduction to the text Mr. Bragg states, "Even if a company has developed a reasonable set of measurements, this does not mean that they should never be changed." As a controller I am in the process of re-examining my company's measurement process. This book is an invaluable resource. Excellent for both the professional and student. A book I wish I had during my MBA studies.

Teléfonos: 55 44 73 40 y 55 44 72 91