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The main pretext of the book is that financial statement analysis and valuation analysis are inextricably entwined: valuation is an exercise in financial statement analysis. Financial statement analysis is directed by the need to get information for valuation. Accordingly, the book brings finance and accounting concepts together.

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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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Financial Statement Analysis and Security Valuation ... Financial Statement Analysis, and Valuation from Stickney, Brown and Wahlen. It is very comprehensive, structured and organized and explain everything in detail with lots of examples and practices. Contrary to this book it has unfairly received bad ratings

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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

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