

# Examples of Financial Decisions Benefiting from Understanding Financial Statement Impact

Assess transparency, performance, comparability (globally and historically), and accountability of the following (listed alphabetically by balance sheet section):

	<b>Financial Assets:</b>
1.	Bank sector recapitalizations
2.	Impairment on financial assets
3.	Temporary designations hiding financial transactions
	<b>Non-Financial Assets:</b>
4.	Asset sale vs. reinvestment decisions
5.	Fixed asset deterioration
6.	Leasing vs. buying
7.	Public – private partnerships
8.	Revenue and expense recognition on long-life agreements
9.	Tax waivers
	<b>Financial Liabilities:</b>
10.	Concessional loans
11.	Debt buybacks
12.	Emission premiums to understate debt
13.	Exclusion of debt raised for specific purposes
	<b>Non-Financial Liabilities:</b>
14.	Delaying government payments
15.	Environmental liabilities bail-out
16.	Government employee pension changes
17.	Litigation exposure
18.	Private pension bail-out