

# Understanding Financial Statements

## 10th Edition

Define understanding.  
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English dictionary definition of  
understanding. n. 1. a. The  
ability by which one ... 1  
understanding /ˌʌndəˈ  
stændɪŋ/ noun Britannica  
Dictionary definition of  
UNDERSTANDING 1 : the  
knowledge and ability to judge  
a particular situation or subject  
— usually + of [singular]  
Understanding is a cognitive  
process related to an abstract  
or physical object, such as a  
person, situation, or message  
whereby one is able to use  
concepts to model that object.  
Understanding is a ...  
characterized by  
understanding; prompted by,  
based on, or demonstrating  
comprehension, intelligence,  
discernment, empathy, or the  
like: an understanding attitude.  
See Synonyms at reason. 2.

Individual or specified  
judgment or outlook; opinion:  
In my understanding, this is a  
good plan. 3. A usually implicit  
agreement between two or  
more people or groups: an ...  
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1. knowledge about a subject,  
situation, etc. or about how  
something works: 2. a  
particular way in.... Learn  
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to learn, judge, make decisions,  
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mental grasp : comprehension  
—usually used with of. How to  
use understanding in a

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