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**CHAPTER 4
FINANCIAL PLANNING AND
FORECASTING**

ANSWERS TO QUESTIONS:

1. Deferred taxes arise because of the timing difference of some expenses as recorded for financial reporting purposes and these same expenses as recorded for the purpose of making tax filings. For example, most firms use accelerated depreciation for tax purposes and straight-line depreciation for financial reporting. Consequently, taxable income is higher on the company's public financial statements and "taxes paid" also is higher. Actual taxes paid are determined from a company's tax filings. The difference between taxes "actually" paid, and taxes shown as being paid on a firm's public financial statements is recorded as deferred taxes on the right-hand side of the balance sheet.
2. Pro forma financial statements are financial statements that project the results of some assumed events rather than actual events. The assumed events do not necessarily have to be future events; for example, a company considering acquiring another company will usually prepare pro forma statements assuming the two companies had been merged for the past couple of years.
3. The percentage of sales forecasting method is a method of estimating the additional financing that will be needed to support a given future sales level. Financial analysts should be aware that

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