

**Bangladesh Institute of Capital Market (BICM)
Day Long Certificate Course on
“Financial Statements Analysis”**

PROGRAM CONTENTS

Module	Module Details
Module 1	Understanding The Statement Of Profit Or Loss And Other Comprehensive Income <ul style="list-style-type: none"> - Components And Format Of Profit Or Loss - Substance Over Form - EPS (IAS 33)
Module 2	Understanding The Statement Of Financial Position (Balance Sheet) <ul style="list-style-type: none"> - Components And Format Of The Balance Sheet - Measurement Bases Of Assets And Liabilities - Equity And Its Components
Module 3	Understanding The Cash Flow Statement <ul style="list-style-type: none"> - Components And Format Of The Cash Flow Statement - Classification Of Cash Flows And Noncash Activities - Direct And Indirect Cash Flow Formats For Reporting Operating Cash Flow - Free Cash Flow To The Firm And Free Cash Flow To Equity
Module 4	Understanding The Statement Of Change In Equity <ul style="list-style-type: none"> - Statement Of Change In Shareholder’s Equity - Cash Dividend, Stock Dividend And Stock Split.
Module 5	Financial Analysis Techniques <ul style="list-style-type: none"> - The Financial Analysis Process - Comparative Analysis: Intercompany, Intra-Company, And Industry Average - Analysis Tools And Techniques: Ratio Analysis Horizontal And Vertical Analysis, Use Of Graphs As An Analytical Tool