

“Certificate Course on Financial Statements Analysis”

OBJECTIVE:

-To enable the participants to understand the components of Financial Statements and different approaches to analyze them.

PROGRAMME CONTENTS:

Module	Module Details
Module 1	Financial Statements Analysis: An Introduction <ul style="list-style-type: none"> - Major Financial Statements and Other Sources of Information - Elements of Financial Statements
Module 2	Understanding The Statement of Profit or Loss and Other Comprehensive Income Profit Or Loss Part: <ul style="list-style-type: none"> - Components and Format Of Profit Or Loss - Revenue Recognition (IAS18) - Substance Over Form - Interest, Dividend And Royalties
Module 3	Understanding The Statement of Profit or Loss And Other Comprehensive Income Other Comprehensive Income Part: <ul style="list-style-type: none"> - Items That Will Not Be Reclassified To Profit of Loss - Items That May Be Reclassified To Profit or Loss - Nonrecurring Items And Non-Operating Items - Earnings Per Share(EPS):Basic and Diluted
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	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 6	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 7	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
Module 8	Financial Analysis Techniques <ul style="list-style-type: none"> - Common Ratios Used in Financial Analysis: - Activity, Liquidity, Solvency And Profitability Ratios
Module 9	Evaluating Earning Quality <ul style="list-style-type: none"> - Discretion in Accounting Systems - Earnings Management (Financial Shenanigan) - Measures of The Accrual Component of Earning And Earning Quality
Module 10	Financial Analysis Techniques

	<ul style="list-style-type: none">- Du-Pont Analysis- Five Factor Analysis, Sensitivity Analysis- A Practical Session on a Listed Company Using Financial Statements In Security Analysis.
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