

“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	<p>Understanding The Statement Of Profit Or Loss And Other Comprehensive Income</p> <ul style="list-style-type: none"> - Components And Format Of Profit Or Loss - Revenue Recognition (IAS18) - Substance Over Form - Interest, Dividend And Royalties
Module 2	<p>Understanding The Statement Of Financial Position (Balance Sheet)</p> <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	<p>Understanding The Statement Of Change In Equity</p> <ul style="list-style-type: none"> - Statement Of Change In Shareholder’s Equity - Cash Dividend, Stock Dividend And Stock Split.
Module 4	<p>Understanding The Cash Flow Statement</p> <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 5	<p>Financial Analysis Techniques</p> <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

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