

**Bangladesh Institute of Capital Market (BICM)**  
**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:**

<b>Module</b>	<b>Module Details</b>
<b>Module 1</b>	<p><b>Understanding The Statement Of Profit Or Loss And Other Comprehensive Income</b></p> <ul style="list-style-type: none"> <li>- Components And Format Of Profit Or Loss</li> <li>- Revenue Recognition (IAS18)</li> <li>- Substance Over Form</li> <li>- EPS (IAS 33)</li> </ul>
<b>Module 2</b>	<p><b>Understanding The Statement Of Change In Equity</b></p> <ul style="list-style-type: none"> <li>- Statement Of Change In Shareholder’s Equity</li> <li>- Cash Dividend, Stock Dividend And Stock Split.</li> </ul>
<b>Module 3</b>	<p><b>Understanding The Cash Flow Statement</b></p> <ul style="list-style-type: none"> <li>- Components And Format Of The Cash Flow Statement</li> <li>- Classification Of Cash Flows And Noncash Activities</li> <li>- Direct And Indirect Cash Flow Formats For Reporting Operating Cash Flow</li> <li>- Free Cash Flow To The Firm And Free Cash Flow To Equity</li> </ul>
<b>Module 4</b>	<p><b>Understanding The Statement Of Financial Position (Balance Sheet)</b></p> <ul style="list-style-type: none"> <li>- Components And Format Of The Balance Sheet</li> <li>- Measurement Bases Of Assets And Liabilities</li> <li>- Equity And Its Components</li> </ul>
<b>Module 5</b>	<p><b>Financial Analysis Techniques</b></p> <ul style="list-style-type: none"> <li>- The Financial Analysis Process</li> <li>- Comparative Analysis: Intercompany, Intra-Company, And Industry Average</li> <li>- Analysis Tools And Techniques: Ratio Analysis Horizontal And Vertical Analysis, Use Of Graphs As An Analytical Tool</li> </ul>