



Unit 1 – Introduction to Financial Analysis

Chapter 1 – Overview of Financial Analysis

Topic 1 – Understanding the Language of Business

Topic 2 – The Flow of Money

Topic 3 – Financial Analysis and Sales

Chapter 2 – The History and Purpose of Financial Reporting

Topic 1 – Accounting and Finance Roles and Responsibilities

Topic 2 – The Importance of Financial Reporting

Topic 3 – The Time Value of Money

Chapter 3 – Basic Financial Analysis Concepts and Principles

Topic 1 – Generally Accepted Account Principles (GAAP)

Topic 2 – The Double-Entry System

Topic 3 – Accrual and Cash Basis Accounting

Topic 4 – Types of Accounting Principles

Unit 2 – Overview of Financial Statements

Chapter 1 – Overview of the Balance Sheet

Topic 1 – The Balance Sheet

Topic 2 – The Value Problem

Topic 3 – Issues of Comparability

Topic 4 – Hidden Balance Sheet Hazards

Topic 5 – The Common Form Balance Sheet

Chapter 2 – Overview of the Income Statement

Topic 1 – The Income Statement

Topic 2 – What Do the Numbers Mean?

Topic 3 – How Accurate Are the Numbers?

Chapter 3 – Overview of Cash Flow Statements

Topic 1 – The Cash Flow Statement

Topic 2 – Analytical Applications

Topic 3 – The Company Life Cycle through Cash Flow

Topic 5 – Financial Flexibility

Topic 6 – Slack



Unit 3 – Analyzing Financial Statements

Chapter 1 – Analyzing Performance and Condition

- Topic 1 – The Accounting Cycle
- Topic 2 – Interpreting Financial Statements
- Topic 3 – Spreading Financial Statements
- Topic 4 – Analyzing the Balance Sheet
- Topic 5 – Analyzing the Income Statement
- Topic 6 – Analyzing Combined Statements
- Topic 7 – Identifying Repayment Risks

Chapter 2 – Financial Ratios

- Topic 1 – Overview of Ratios
- Topic 2 – Types of Ratios
- Topic 3 – Significance of Ratios

Chapter 3 – Cash Cycles, Cash Flow and Projections

- Topic 1 – Cash Cycles
- Topic 2 – Cash Flow
- Topic 3 – Pro Forma Balance Sheets
- Topic 4 – Financial Projections

Chapter 4 – Financial Analysis for Sales

- Topic 1 – Case Study 1
- Topic 2 – Case Study 2
- Topic 3 – Case Study 3
- Topic 4 – Case Study 4