# 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

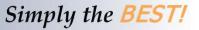
- Topic 1 The Balance Sheet
- Topic 2 The Value Problem
- Topic 3 Issues of Comparability
- Topic 4 Hidden Balance Sheet Hazards
- Topic 5 The Common Form Balance Sheet

#### 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