



PROGRAMME OUTLINE for Reading and Interpreting Corporate Financial Statements

DAY 1

8.30am to 9.00am

Light Breakfast

9.00am to 10.15am

Understanding Accounting Framework

- Understand the different between Conceptual Framework and Regulatory Framework
- What are Fundamental Accounting Concept and Assumption used in preparing Accounting Records and why these are being used

10.15am to 10.30am

Break

10.30am to 1.00pm

Distinction between Types of Accounts

- Differentiate between Assets, Liabilities, Expenses, Income and Equity
- Understanding the Accounting Equation
- Differentiate between OPEX and CAPEX
- Types of Capital Structure

1.00pm to 2.00pm

Lunch

2.00pm to 3.30pm

Types of Financial Statements

- Statement of Profit or Loss and other Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows



3.30pm to 3.45pm

Break

3.45pm to 5.00pm

Analysis Tools for interpreting Statement of Profit or Loss and Other Comprehensive Income and Statement of Financial Position

- Vertical Analysis
- Horizontal (Trend) analysis
- Ratio Analysis

DAY 2

8.30am to 9.00am

Light Breakfast

9.00am to 10.15am

Revision of Day 1 training

Evaluate using Ratios

- Profitability
- Efficiency
- Liquidity

10.15am to 10.30am

Break

10.30am to 1.00pm

Evaluate using Ratios (continue)

- Leverage
- Valuation



1.00pm to 2.00pm

Lunch

2.00pm to 3.30pm

Analyze through Detailed study of Statement of Cash Flows

- Differentiate between Profit and Cash
- Analysis of the Company's Cash Flows

3.30pm to 3.45pm

Break

3.45pm to 5.00pm

Other Pertinent Factors in making business decisions

- Notes to the accounts in Published Financial Statements
- Limitation of Financial Statements and interpretation techniques