

Analysis of the Corporate Annual Report

Chapter 1:

Annual Report: The Financial Statements

Learning objectives

After reading this chapter, you should be able to:

- Identify the basic financial statements of the annual report and their purpose: the balance sheet, income statement, and statement of cash flows.
- Recognize the elements of the balance sheet.
- Recognize how the income statement reveals the entity's operating performance.
- Identify a company's cash inflows and cash outflows.
- Identify the types of accounts that may exist in the financial statements.

Chapter 2:

Annual Report: Other Sections of the Report

Learning objectives

After reading this chapter, you should be able to

- Identify the other sections and items of the annual report.
- Recognize auditing standards for internal control over financial reporting, including the Sarbanes-Oxley Act.

Chapter 3:

Analysis of Financial Statements for Liquidity, Asset Utilization and Solvency

Learning objectives

After reading this chapter, you should be able to:

- Identify important factors for financial statement analysis.
- Recognize techniques of horizontal analysis and vertical analysis.
- Apply some of the different types of ratio analysis.

Chapter 4:

Analysis of Financial Statements for Profitability and Market Value

Learning objectives

After reading this chapter, you should be able to:

- Identify types of ratio analysis.
- Recognize some of the limitations of different ratio analysis.
- Apply financial ratios calculations.

