



FINANCIAL STATEMENT ANALYSIS 101

A comprehensive overview of how to interpret and utilise the essential financial information that underpins the operation of an organisation or business unit. This one-day course is designed to provide the participant with a good understanding of accounting principles; financial statements; profit and loss statements; cashflow and trend analysis.

ONE-DAY COURSE

**2 NOVEMBER
AUCKLAND CITY**

ABOUT

Financial Statement Analysis 101 is a one-day course designed to give participants a comprehensive overview of how to interpret and utilise the essential financial information that underpins the operation of an organisation or business unit. For those commencing business unit or governance roles and those who provide financial or legal services to clients - this course will provide you with a good understanding of accounting principles; financial statements; profit and loss statements; cashflow and trend analysis.

WHO SHOULD ATTEND

Professionals without accounting training (or those seeking a refresher), who require an understanding of financial statements to assist in their roles, such as those providing debt or equity finance to clients, lawyers wishing to understand the commercial consequences of legal clauses or those commencing business unit leadership or governance roles.

BENEFITS & OUTCOMES

- Gain confidence and knowledge to interpret and analyse financial statements, including trend analysis to determine the financial "health" and commercial performance of the business/division in question
- 8 CPD Hours in total
- Foundational pre-requisite (for those without accounting training) for a follow-up two-day course in early 2024 that will cover Strategy and Value Creation.

COURSE PRESENTER

Dr Nava Ramezani, Lecturer at AUT Business School, Finance



Nava obtained her PhD in Finance from The University of Auckland in 2020.

Nava joined the AUT Business School, Finance Department in August 2019. She has been teaching corporate finance and financial management courses for undergraduate, MBA and Professional Masters programmes. Her research interests include corporate governance, empirical asset pricing and firm performance.

CONTENT WILL INCLUDE

- Business objectives
- Overview of business activities
- The goal of the company
- Accounting principles: GAAP and IFRS & NZ Framework
- Introduction to the key principles in accounting:
 - The accrual principle
 - The matching principle
 - The historic cost principle
 - The conservatism principle
 - The principle of substance over form
- Assumptions underlying the preparation of financial statements.
- Qualitative characteristics of financial statements
 - Understandability
 - Relevance
 - Reliability
 - Comparability
- Measurement methods:
 - Historical costs
 - Current costs
 - Settlement value
 - Present value
- Elements of financial statements - Assets, liabilities, equity, income and expenses
- Financial statements including income statement, balance sheet, cashflow statement and statement of changes in equity.
- Balance sheet:
 - Purpose?
 - Uses? Why important?
 - How items are classified?
 - Balance sheet and accounting equation
- Income statement & statement of changes in equity:
 - Purpose?
 - Uses? Why important?
 - How items are classified?
 - Relationship of income and expenses to the accounting equation
 - Adjustments (brief)
 - Changes in equity
- Cashflow statement:
 - Purpose?
 - Uses? Why important?
 - How items are classified?
 - Relationship of income and expenses to the accounting equation
 - Adjustments (brief)
 - A simple cashflow statement
 - Relationship with other statements
- Financial statements & decision-making
- Ratio analysis
 - Solvency or liquidity ratios
 - Financial leverage ratios
 - Asset turnover ratios
 - Profitability ratios
 - Market value ratios
 - Limitations
- Breakeven Analysis and Operating Leverage Structure of costs
 - EBIT & EBIDTA & their importance
 - Cost structure and sensitivity of EBITDA & EBIT to revenue changes
 - Degree of Operating Leverage (Accounting DOL and Cash Flow DOL)
 - Break even points
- Trend analysis
- Case study

DATE & TIME

Thursday 2 November
8.30 am - 5.00 pm

WHERE

Hilton Auckland
Princes Wharf
147 Quay Street

WEBSITE

https://www.infinz.com/Site/what_we_are_offering/learninganddevelopment/financial-statement-analysis-101.aspx

COST

INFINZ Members \$500 + GST
Non-Members \$800 + GST

10% discount for three or more applications from the same organisation

HOW TO APPLY

Places are limited and it will be first in first served.

Go to website to register or for any queries contact Faith Taylor at support@infinz.com

For those who reside in Wellington and Christchurch: Please forward your interest to Faith at support@infinz.com to test the viability of running this course outside of Auckland.