

## Reading and analysis of accounting and financial statements of the company

### **General objectives:**

This course aims to provide participants the knowledge needed to master the methods and techniques of reading and accounting and financial analysis.

### **Specific objectives:**

At the end of the course, professionals are able to:

- Planning and preparing, the accounting and financial backers;
- Analyze maps of cash flows;
- To evaluate the economic and financial performance of the company.

### **Target Audience:**

This course is aimed at all professionals in their roles need to understand and to interpret and analyze accounting and financial statements to support their decisions.

### **Hours:**

18 hours.

### **Program Contents:**

#### **Module I - Introduction**

- The main accounting and financial statements;
- The importance of effective analysis for decision support.

#### **Module II - Preparation of the content of the accounting and financial statements, for reading and analysis**

- Balance - Applications funds;
- Availability;
- Short-term credits;
- Stocks;
- Property;
- Balance Sheet - Sources of funds;

- Equity;
- Provisions for risks and charges;
- medium and long-term Payables;
- Short-term Debts;
- Graphics Swings and compared;
- Income Statement;
- Demonstration of graphical and compared results.

## **Module III - Financial balance of the company**

- Working capital;
- Working capital required;
- Treasury;
- Preparation of schematic sheets;
- Reading and analysis of the financial balance of the company.

## **Module IV - Statement of cash flows**

- exploration activities;
- investment activities;
- Financing activities;
- Reading and analysis of the cash flows map.

## **Module V - Economic performance of the company**

- Income Statement by functions;
- Self-financing and self-financing capacity;
- the company's added value;
- CVR Theory (cost, volume, result);

- Reading and analysis of the economic performance of the company.