



Finance, Accounting and Banking

# Financial Statement Analysis and Reporting

# Course Introduction

---

This comprehensive course empowers participants with essential skills to drive success in the dynamic world of finance and business.

## **Key benefits include:**

### **1. Mastering Financial Analysis:**

- Gain expertise in interpreting and analyzing financial statements to uncover a company's true performance and health.
- Develop the ability to identify critical insights and trends that inform strategic decision-making.

### **2. Understanding Accounting Principles:**

- Acquire a deep understanding of fundamental accounting practices and reporting standards.
- Learn to prepare accurate, transparent, and compliant financial reports.

### **3. Strategic Financial Decision-Making:**

- Cultivate the skills to assess financial risks and opportunities for competitive advantage.
- Leverage financial intelligence to guide strategic planning and investment decisions.

### **4. Elevated Marketability:**

- Enhance your profile as a sought-after finance and accounting professional.
- Unlock a wide range of lucrative career paths in diverse industries.

By completing this course, participants will emerge as versatile financial analysts and strategic advisors, poised to thrive in the ever-evolving business landscape. The knowledge and skills gained here serve as a powerful catalyst for professional growth and impact.

## **Training Course Methodology:**

The training course will foster an interactive and participatory environment, incorporating lectures, exercises, real-world problem exposure, and policy discussions. Participants will engage with various learning tools to enhance their multifunctional operational skills.

## Target Audience

---

- Executives who have strategic financial oversight of their unit or organization
- Finance-related roles
- Accounting-related roles
- Marketing Managers
- Financial managers
- Affiliate marketing leaders
- Career Enhancers
- Digital Innovators
- Business owner / Entrepreneur
- General / Senior Accountant
- Business Project Manager
- Bank Branch Manager
- Structured Finance Senior Relationship Manager
- Finance Transformation Manager
- Risk Manager
- Investment Analyst

## Learning Objectives

---

- Understand the components and interpretation of income statements, balance sheets, and cash flow statements.
- Analyze liquidity, solvency, profitability, and efficiency ratios to assess financial health and performance.
- Interpret cash flow statements, perform free cash flow analysis, and evaluate credit risk using scoring models.
- Differentiate between IFRS and GAAP principles, and apply key IFRS requirements in corporate financial reporting.
- Apply learned concepts through case studies and practical exercises to enhance real-world application skills.

# Course Outline

---

- Day 01

## **Module 1: Advanced Financial Statements Analysis**

### **Introduction to Advanced Financial Analysis**

- Why analyse financial data?
- Who are the users of Financial Information?
- Sources of Financial Information
- Published Annual Reports and Accounts – *What is their purpose?*
- The Structure and Contents of an Annual Report and Accounts
- Creative Accounting, Financial Scandals, and the Agency Problem
- Corporate Governance, Sustainability, Ethics and Corporate and Social Responsibility (CSR) Reporting

### **The Three Main Financial Statements**

- Income Statement
- Balance Sheet
- Statement of Cash Flows

- Day 02

### **Analysing the Annual Report and Accounts**

- Using Ratio and Other Analyses of the Annual Report and Accounts to Assess Financial Position and Financial Performance
- Profitability and Cost-Volume-Profit (CVP) Analysis
- Efficiency and Working Capital
- Liquidity and the Short-term Solvency
- Investment and Growth
- Financial Structure and Long-term Solvency
- Ratio Analysis using Excel
- Excel Trend Analysis using Common-size Horizontal Analysis and Vertical Analysis for Comparability

- Day 03

### **Analytical Tools, Cash vs. Profit and the Cash Forecast**

- The Dupont System of Ratio Analysis and Pyramids of Ratios

- Segmental Analysis and Value Added Analysis of the Annual Report and Accounts
  - The Fundamental Statistical Tools and Graphical Representations
  - Using Statistical Techniques to Analyse and Forecast Financial Data
  - The Impact of Alternative Asset Valuation Methods on the Balance Sheet and Profitability
  - Cash flow vs. Profit – *The Best Measure of Financial Performance*
  - Working Capital and the Cash Flow Operating Cycle
  - Direct and Indirect Cash Flow Analysis and the Cash Flow Forecast
- **Day 04**

#### **Financing the Business, Capital Investment Project and Business Valuation**

- Analysis of the Balance Sheet to Identify Long-term Debt and Equity, and Short-term Financing
  - Capital Cost Models: Cost of Equity using Dividend Growth and Capital Asset Pricing Model (CAPM); Cost of Debt
  - Weighted Average Cost of Capital (WACC)
  - Optimal Capital Structure Models to Minimise WACC
  - Future Values, Present Values, and Discounted Cash Flow (DCF)
  - Using Net Present Value (NPV), Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR) and Equivalent Annual Cost (EAC) to Analyse and Evaluate Capital Projects
  - The Reasons for Business Valuations
  - Business Valuation Models
- **Day 05**

#### **Analysing and Predicting Corporate Failure, Business and Financial Risk**

- Predicting Financial Distress and Corporate Failure – *The Altman Z-score Model*
  - Risk and Uncertainty
  - Risk Analysis using Expected Values, Standard Deviation and Coefficient of Variation
  - Sensitivity, Simulation, Scenario and Break-even Analysis Techniques
  - The Analytical Tools to Manage Risk
  - Systematic Risk, Unsystematic Risk, Business Risk and Financial Risk
  - Financial Risk– *Interest Rate and Foreign Currency Exchange Rate Exposures*
  - Using Insurance, Hedging and Derivatives to Mitigate and Minimise risk
- **Day 06**

#### **Module 2: Financial Accounting & Reporting**

## **Day SIX: Financial Accounting and Reporting – Business Context and Key Principles**

- Purpose of financial accounting and reporting
- Key principles in corporate governance
- Building a winning business model
- Key concepts in financial accounting
- Structure of financial accounting systems
- Fundamentals of financial reporting
- Creative accounting, scandals, and fraud

### **• Day 07**

#### **The Statement of Financial Position and Income Statement**

- The IASB Conceptual Framework
- Statement of Financial Position: purpose structure and presentation
- Tangible and intangible assets
- Financial assets and liabilities
- Inventories
- Statement of Changes in Equity: purpose structure and presentation
- Income Statement: purpose structure and presentation
- Revenue recognition principles

### **• Day 08**

#### **The Statement of Cash Flows and Group Reporting**

- Statement of Cash Flows: purpose structure and presentation
- Understanding business cash flow drivers
- Equity capital and debt capital
- Leases
- Optimising working capital
- Cash flow forecasting techniques
- Group Accounts: purpose structure and presentation

### **• Day 09**

#### **Analysis and Interpretation of Financial Reports**

- Fundamentals of analysing financial reports
- The shareholder value concept
- Measuring and managing profitability
- Measuring and managing liquidity
- The effect of gearing on risk and shareholder value
- Predicting corporate distress and failure
- Forecasting financial performance and financial position

• Day 10

**Designing and Presenting Effective Financial Reports**

- The limitations of financial reports
- Designing effective internal business reports
- Incorporating Excel graphics in internal reports
- Developing and using business dashboards
- Making effective financial presentations
- Developments in Integrated Reporting (IR)
- Integrated Reports: purpose, structure, and presentation

## Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
Nov. 30, 2025	Dec. 11, 2025	10 days	9900.00 \$	KSA - Riyadh