

Developing Leaders and Professionals for Business and Society



Training Program

FINANCIAL STATEMENTS ANALYSIS

PACE Institute of Management

PACE

Training Program

FINANCIAL STATEMENTS ANALYSIS

Financial statements are important tools that are used to inform business leaders in their decision-making. Individuals in positions such as Accountants, Chief Accountants, Chief Financial Officers, and Chief Executive Officers as Investors, often use and extract data from financial statements to help them improve production performance. However, not everyone is trained to understand how to extract information from the financial statements to advise their supervisors or to make rational investment decisions. Therefore, the Financial Statement Analysis program will provide professionals with insights on how to analyze financial statements, including using the latest information techniques such as ratio analysis, trend analysis, classification structural analysis and indicators analysis, and others.

Financial statement analysis requires the ability to translate and interpret data with the purpose of making informed

financial and investment decisions. PACE understands that analyzing financial statements is not an innate ability, but a trained skill. Financial personnel need to not only acquire strong knowledge in accounting and business administration, but also need to attain systematic and specific logic skills. As Vietnam is increasingly being integrated into the global economy, this landscape presents challenges and potential volatile changes that will require financial personnel to update their skills and strengthen their ability to analyze financial statements, as well as attain a higher level of financial knowledge overall.

PACE's training program on Financial Statement Analysis will help learners understand the importance of analyzing financial statements, as well as how to use the most current techniques to address complex problems within the context of a global economy.



PROGRAM OBJECTIVES

WHO SHOULD ATTEND

- Financial and accounting managers who want to update knowledge and improve skills.
- General accountants, accounting staff, finance staff, professional financial analysts of enterprises or individuals.
- Graduates with majors in Accounting, Finance, Banking, and others.

COURSE OBJECTIVES

This course is designed to provide participants with comprehensive skills to interpret financial statements and evaluate all aspects of finance to make sound financial decision-making.

LEARNING OUTCOMES

After the program, participants will be able to:

- Organize and manage the financial management of enterprises.
- Analyze and interpret financial statements into fundamentally useful information.

PROGRAM CONTENT

PART I: CORPORATE FINANCIAL MANAGEMENT

1. Finance and corporate financial goals

2. Corporate Financial Management

- Organize and manage the financial management of enterprises.
- Analyze and interpret financial statements into fundamentally useful information.
- Financial decision-making

3. Cost of funds

- Cost of funds, risks, and capital cost
- Capital structures and loan interest
- Owner capital cost and retained profits

4. Investment

- Investment and cost of capital
- Cash flow management
- Capital investment management into long-term size
- Capital mobilization structure, capital sponsorship, and capital sponsorship policy
- Debt and financial Risks
- Effects on debt on the balanced sheets

5. Capital Mobilization

- Capital from shareholders, stock equity, and retained profit
- Business credit, bank loans, and financial tax

PART II: FINANCIAL STATEMENT ANALYSIS

1. Analyzing components

2. Analyzing financial ratios and the principles of analysis

3. Analyzing profitability

- Profitability, ROE (Return on Equity), Return On Capital of common share.
- Return On Capital Employed (ROCE)

4. DuPont Analysis Model - Extended DuPont System

5. Profitability ratios

- PBIT / Turnover, Return on Assets
- Profit margin ratios and cost structure
- Ratios of Return on Equity

6. Combining with other ratio analysis

7. Financial Risks

8. Profitability ratios

- Debt ratios and gearing ratios
- Interest coverage ratios and cash flow ratios

9. Ratios and the interrelationships of working capital items

10. Working Capital and Business

11. Stock Market Ratios

- Dividend per share (DPS) and Dividend Yield
- Earnings per share and Diluted EPS
- P/E
- Dividend cover ratio
- Dividend payout ratio

12. The limitations of ratio analysis

- The comparison of accounting data

13. Other information from corporate accounting reports



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