



*Training Course:  
Financial Statement Analysis Fundamental*

*29 September - 3 October 2025  
Vienna (Austria)*

## Training Course: Financial Statement Analysis Fundamental

Training Course code: FI234886 From: 29 September - 3 October 2025 Venue: Vienna (Austria) - Training Course Fees: 5750 € Euro

### Introduction

This Financial Statement Analysis Fundamental training course is designed to explain how financial measures of corporate performance are calculated.

The Financial Statement Analysis Fundamental training course covers the basics of financial statement analysis and enables participants to confidently use financial ratios and financial terminology.

This is an introductory course designed for financial reports and accounts users with no prior or limited knowledge of corporate financial information.

Participants will also learn how to use:

- A company financial statement distills the relevant information
- How much cash the business generates.
- Analysis of Liquidity
- Analysis of Rentability
- Ratio Analysis of Capital
- Information about the basis of financial statements.

### Benefits of attending

This training course has the aim of providing the attendees with:

- Sufficient knowledge to understand the information provided by the Income Statement, the Balance Sheet, and the Cash Flow Statement.
- The capacity to understand the relationship between the three main financial statements, as approaching each one independently provides an incomplete view of a firm's business model and performance.
- The main and most relevant financial ratios are to understand the capacity of a firm to create economic value and identify the risks involved in doing so.

### Target Audience

This is an essential course for:

- Junior professionals in the financial sector

- Junior and Senior profiles in the non-financial sectors
- Investor Relations Managers
- Lawyers and Consultants interested in an in-depth session on Financial Statements

## Training Content

### Day 1

#### Introduction

- The Four Financial Statements
- The Balance Sheet
- The Income Statement
- Statement of Stockholders' Equity
- Statement of Cash Flows
- Generally Accepted Accounting Principles GAAP
- International Financial Reporting Standards IFRS
- Ratio Analysis
- Trend Analysis
- Common-Size Statements

### Day 2

#### Balance Sheet

- Understanding the Walt Disney Company's Balance Sheet
- International Financial Reporting Standards IFRS
- Debt Versus Equity
- Analyzing the Balance Sheet
- Income Statement
- Understanding Amazon.com's Income Statement
- Step One: Revenues - Cost of Sales = Gross Profit
- Step Two: Gross Profit - Operating Expenses = Operating Income

- Step Three: Operating Income +/- Nonoperating Revenues and Expenses = Income Before Income Tax
- Step Four: Income Before Income Tax - Provision for Income Tax = Income from Continuing Operations
- Step Five: Income from Continuing Operations +/- Nonrecurring Items = Net Income Analyzing the Income Statement

### Day 3

#### Statement of Stockholders' Equity

- Stockholders' Equity on the Balance Sheet
- Statement of Stockholders' Equity
- Treasury Stock
- Retained Earnings
- Other Comprehensive Income
- Stock Splits & Stock Dividends
- Return on Equity
- Financial Leverage Ratio
- Times Interest Earned Ratio
- Earnings Per Share
- Dividend Rate
- Price-Earnings Ratio

### Day 4

#### Statement of Cash Flows

- Three Categories of Cash Flows
- International Financial Reporting Standards IFRS
- Analyzing the Statement of Cash Flows
- Specific Accounts
- Cash and Cash Equivalents
- Investments

- Accounts Receivable
- Inventory
- Property, Plant, and Equipment
- Current and Long-Term Liabilities

## Day 5

### The Accounting Cycle

- The 10-Step Accounting Cycle
- Analyze Transactions Using the Accounting Equation
- Prepare Journal Entries Using Debits and Credits
- Step 1: Analyze and Prepare Transaction Journal Entries TJEs
- Step 2: Post TJEs to the Ledger
- Step 3: Prepare the Unadjusted Trial Balance
- Step 5: Post AJEs to the Ledger
- Step 6: Prepare the Adjusted Trial Balance
- Step 7: Prepare the Financial Statements
- Step 8: Prepare Closing Journal Entries CJEs
- Step 9: Post CJEs to the Ledger
- Step 10: Prepare the Post-Closing Trial Balance
- Transaction Journal Entries of a Merchandise Retailer
- More Adjusting journal entries

## Registration form on the Training Course: Financial Statement Analysis Fundamental

Training Course code: FI234886 From: 29 September - 3 October 2025 Venue: Vienna (Austria) - Training  
Course Fees: 5750 € Euro

Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

### Delegate Information

Full Name (Mr / Ms / Dr / Eng): .....  
 Position: .....  
 Telephone / Mobile: .....  
 Personal E-Mail: .....  
 Official E-Mail: .....

### Company Information

Company Name: .....  
 Address: .....  
 City / Country: .....

### Person Responsible for Training and Development

Full Name (Mr / Ms / Dr / Eng): .....  
 Position: .....  
 Telephone / Mobile: .....  
 Personal E-Mail: .....  
 Official E-Mail: .....

### Payment Method

- Please find enclosed a cheque made payable to Global Horizon
- Please invoice me
- Please invoice my company

### Easy Ways To Register

Telephone:  
+201095004484 to  
provisionally reserve your  
place.

Fax your completed  
registration  
form to: +20233379764

E-mail to us :  
info@gh4t.com  
or training@gh4t.com

Complete & return the  
booking form with cheque  
to: Global Horizon  
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