



भारतीय प्रबंध संस्थान कोषिककोड  
Indian Institute of Management Kozhikode  
*Globalizing Indian Thought*

# Advanced Financial Statement Analysis For Decision Making

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## Overview:

: Financial statements provide substantial financial information about firms to users while making equity investment decision, credit decision, bond rating decision and several other corporate decisions. While preparing these statements managers, auditors and regulators play vital role to improve the quality of presentation. But recent corporate failures, misuse of accounting judgments and accounting scandals at national and international level resulted huge loss to retail investors, institutional investors, bankers and public. This makes all the users of financial statements to have thorough understanding of various ways and approaches of financial statement analysis with the help of traditional and advanced techniques from multiple perspectives.

The aim of this Programme is to enhance financial statement users' understanding of financial reporting and financial statement analysis in order to facilitate in effective decision making. It helps in examining the impact of the differential application of accounting methods and estimates on financial statements, with particular focus on the effect of accounting choices on reported earnings, net worth, cash flow, liquidity and various measures of corporate performance including ratios.

## Learning Outcomes:

This Programme would be useful to the executives who wish to enhance their knowledge in understanding and analysis of financial statements. It helps participants:

- To understand the analysis of operating and financial activities with the help of financial statements
- To understand the analysis of inter-corporate investments, business combinations and multi-national operations
- To understand the analysis of financial statements from IFRS perspective
- To learn the analysis from forecasting, valuation and credit decision perspective
- To understand analysis quality of earnings from forensic perspective



## Programme Themes and Coverage:

- Overview of financial statements and annual report
- Analysis of revenue
- Analysis of expenses
- Analysis of long term assets
- Analysis of financing liabilities and off-balance sheet liabilities
- Analysis of Interoperate Investments and Business Combinations
- Analysis of Multinational Operations
- Accounting based measures of risk
- Restate Balance Sheet and Income statement
- Equity valuation through financial statement analysis
- Financial statements analysis for Credit Decision
- Financial statement analysis from forensic perspective
- Financial statements analysis from IFRS perspective
- Measuring the quality of earnings
- Case Studies

## Participants Profile

Executives who belong to the functional area of accounting and finance from any organization would greatly benefit from this Programme. However, executives belonging to other functional areas may also benefit from this Programme provided they possess the basic knowledge of accounting and their job structure requires them to understand and analyze financial data for planning and decision making purposes.

Financial Controllers, Finance Executives, Bank Managers, Accountants, Auditors, Financial Analysts, professional members like CA, CS, CWA, and corporate and investment bankers would greatly benefit from this Programme.

## Programme Themes and Coverage:

The teaching method consists of classroom lectures, interactive discussions, case studies, class exercises and real life examples.

## Facilitators:



**PROF. SUDERSHAN KUNTLURU**  
Indian Institute of Management  
Kozhikode, Kerala



**PROF. RACHAPPA SHETTE**  
Indian Institute of Management  
Kozhikode, Kerala

## Programme Fee:

Rs. 50000 (Residential),  
Rs. 40000 (Non-Residential) + GST @ 18%



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INDIAN INSTITUTE OF MANAGEMENT KOZHIKODE

IIMK Campus P.O,

Kozhikode - 673 570, Kerala, India.

Phone: +91-0495-2809558, +91 0495 2809560

e-mail : [mdp@iimk.ac.in](mailto:mdp@iimk.ac.in)

