CMA (Australia)
The Institute of Certified Management Accountants (Australia)

World Class
Finance
Qualification

SUBJECT DETAILS – GRADUATE CONVERSION PROGRAMME

3. Financial statement analysis

Objectives :
This subject seeks to describe and explain the properties of financial statement numbers, the key aspects of decisions that use financial statement information, and the features of the environment in which these decisions are made.

Synopsis :

- Understand the demand and supply forces of corporate financial disclosure
- Apply analytical techniques such as common-sized statements and ratio analysis
- Consider accounting method choice on accounting numbers
- Undertake co-relational and cross-sectional analysis of Financial Statements
- Consider the impact of times series properties of financial statement numbers.

Contents :

1. The Demand for Financial Statement Information
2. The Supply of Financial Statement Information
3. Basic Techniques in Financial Statement Analysis
4. Financial Statement Numbers: Empirical and Methodological Issues
5. The Impact of Accounting Policy Alternatives on Financial Statement Analysis
6. Cross-sectional Analysis of Financial Statement Information
7. Time-Series Models and the Analysis of Financial Statement Information
8. Capital Markets and Corporate Disclosure
9. Corporate Distress Analysis
10. Corporate Distress Analysis: Multivariate Analysis
11. Debt Ratings, Lending Decisions and Corporate Financial Statements
12. Valuation and Forecasting

Assessment :	Final examination 60% Assignment 40%
Pass Marks :	Final marks 50% AND Examination only 50%
Learning Time :	Face to face teaching : 55 hours Self Study : 60 hours Assignments : 15 hours Examination Preparation : 15 hours **145 hours**