Financial Statement Analysis
Understand the Financial Performance of an Organization.

Understanding and interpreting financial statements is a fundamental component to the success of any leader. In addition, leaders must be able to measure the financial implications of their decisions, which requires an understanding of financial statement analysis and accounting methods.

This course introduces the participant to the essential elements of financial statement analysis and forecasting. You will learn to interpret financial statements, develop a more comprehensive understanding of how managerial decisions impact the main financial statements, and develop the basic concepts of forecasting future financial statements.

WHO SHOULD ATTEND

Professionals of any level, and in any function who make decisions with financial implications, including human resources, finance, sales and marketing, operations, and IT. The curriculum is ideal for those professionals seeking a comprehensive foundation in the fundamentals of finance and accounting to make more strategic business decisions.

FACULTY

Lasse Mertins, PhD, (Virginia Tech) is an Associate Professor in the practice track at the Johns Hopkins Carey Business School. His expertise are in the areas of financial statement analysis, managerial accounting and performance assessments. He is a Certified Management Accountant (CMA). Before his academic career, Dr. Mertins worked as a management accountant in the food industry. He has published his research in many scholarly journals such as Journal of Business Ethics, Journal of Management Accounting, Journal of Accounting Literature, Advances in Accounting, and Issues in Accounting Education.

TUITION

$3,800 for the 3-day course

20% discount to JHU and JHHS employees $3,040

JHU employees may use tuition remission for the seminar

LOCATION

Baltimore Harbor East

carey.jhu.edu/exec-ed
410-234-9363 | carey.execed@jhu.edu
# Financial Statement Analysis

## Course Agenda

<table>
<thead>
<tr>
<th>DAY 1</th>
<th>8:30AM-9:00AM</th>
<th>REGISTRATION AND BREAKFAST</th>
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<tbody>
<tr>
<td>9:00AM-12:00PM</td>
<td>MORNING SESSION: Advanced Profitability Analysis</td>
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<tr>
<td>(Including a Coffee Break)</td>
<td>▪ Strategy and Industry Analysis</td>
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<tr>
<td></td>
<td>▪ Financial Profitability Ratio Analysis</td>
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<td></td>
<td>▪ Common-Size Analysis/ Percentage Change Analysis</td>
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<tr>
<td></td>
<td>▪ Profitability Analysis: For-Profit versus Non-Profit Organizations</td>
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<tr>
<td>12:00PM-1:00PM</td>
<td>LUNCH AND AFTERNOON PREPARATION</td>
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<tr>
<td>1:00PM-4:00PM</td>
<td>AFTERNOON SESSION: Profitability Analysis Simulation</td>
<td></td>
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<tr>
<td>(Including a Coffee Break)</td>
<td>▪ Profitability Analysis Simulation based on Apple Inc.’s and Johns Hopkins University’s Annual Reports</td>
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<td></td>
<td>▪ Focus on Income Statement and Statement of Cash Flows</td>
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<tr>
<th>DAY 2</th>
<th>8:30AM-9:00AM</th>
<th>BREAKFAST</th>
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<tbody>
<tr>
<td>9:00AM-12:00PM</td>
<td>MORNING SESSION: Advanced Risk Analysis</td>
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<tr>
<td>(Including a Coffee Break)</td>
<td>▪ Risk Ratio Analysis</td>
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<td>▪ Short-term Liquidity Risk</td>
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<td>▪ Long-term Solvency Risk</td>
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<td></td>
<td>▪ Risk Analysis: For-Profit versus Non-Profit Organizations</td>
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<tr>
<td>12:00PM-1:00PM</td>
<td>LUNCH AND AFTERNOON PREPARATION</td>
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<tr>
<td>1:00PM-4:00PM</td>
<td>AFTERNOON SESSION: Risk Analysis Simulation</td>
<td></td>
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<tr>
<td>(Including a Coffee Break)</td>
<td>▪ Risk Analysis Simulation based on Apple Inc.’s and Johns Hopkins University’s Annual Reports</td>
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<td></td>
<td>▪ Focus on Balance Sheet and Statement of Cash Flows</td>
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<tr>
<th>DAY 3</th>
<th>8:30AM-9:00AM</th>
<th>BREAKFAST</th>
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<tbody>
<tr>
<td>9:00AM-12:00PM</td>
<td>MORNING SESSION: Forecasting Financial Statements (Basics)</td>
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<tr>
<td>(Including a Coffee Break)</td>
<td>▪ Forecasting Net Income (Income Statement)</td>
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<td>▪ Forecasting Assets, Liabilities, and Equity (Balance Sheet)</td>
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<tr>
<td>12:00PM-1:00PM</td>
<td>LUNCH AND AFTERNOON PREPARATION</td>
<td></td>
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<tr>
<td>1:00PM-4:00PM</td>
<td>AFTERNOON SESSION: Forecasting Financial Statements Simulation</td>
<td></td>
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<tr>
<td>(Including a Coffee Break)</td>
<td>▪ Preparation of a 5-year forecast of an Income Statement and a Balance Sheet</td>
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