

# Intro to Financial Accounting & Financial Statements

Learn how to analyze financial statements and reports, including income statements, balance sheets, and cash flow statements, and understand essential financial accounting principles and metrics. This course offers hands-on exercises using real-life examples from well-known companies like Facebook, Amazon, and Apple to demonstrate practical application.

Group classes in Live Online and onsite training is available for this course. For more information, email [onsite@graduateschool.edu](mailto:onsite@graduateschool.edu) or visit: <https://sdfm.graduateschool.edu/courses/intro-to-financial-accounting>



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## Course Outline

### Introduction to Financial Accounting

- Who uses financial reports?
- Where to find financial reports
- Types of financial reports
- Generally Accepted Accounting Principles (GAAP)
- Cash vs. accrual accounting

### Income Statement

- Essential line items
- Profit ratios and margins
- Accrual accounting in the income statement
- Depreciation and amortization
- Trailing Twelve Months (TTM)
- Year-over-year (Y/Y) Comparisons
- EBITDA

### Balance Sheet

- Assets = Liabilities + Shareholder's Equity
- Essential components of each section
- Changes in PP&E
- Working capital

### Cash Flow Statements

- Why we need the cash flow statement

- Cash flows from operations
- Cash flows from investing
- Cash flows from financing
- Deferred taxes