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- Explain the underlying equation of each statement.
- Understand the

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Business structure and purpose of each statement.

Guide to Financial Statements –
Study Guide

Quick ratio = Quick assets divided by
Current liabilities Interest coverage
ratio lets you know whether a

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Business is bringing in enough money to pay interest on whatever outstanding debt it has. Interest coverage ratio = EBITDA divided by Interest expense

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The Three Major Financial Statements:
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Balance Sheet Statement of Cash
Flows Methods for Operating Cash

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Business Comprehensive Income
Statement of Retained Earnings
Statement of Changes in Equity
Accompany Notes to Financial
Statements Corporate Annual Reports
& SEC Reporting Nonprofit Financial
Statements Governmental Financial
Statements Personal Financial

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Strengthen skills, know where to start and reduce your risk. Growing in universities as a separate degree in itself, any business major or inspired

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