



AMERICAN
BANKRUPTCY
INSTITUTE

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VALCON2017

EMERGING VALUATION ISSUES IN BANKRUPTCY AND BEYOND

MARCH 1-3, 2017

FOUR SEASONS LAS VEGAS · LAS VEGAS

**Session 1 -
Accounting & Finance Basics**

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Session Objectives

- **To Improve financial acumen**
- **To discuss accounting and financial concepts**
- **To examine the balance sheet, income statement and cash flow statement**
- **To use financial ratios to evaluate the financial condition of the firm and pre-cursors to financial distress**
- **To review the value drivers of a firm: growth, risk management, profitability, asset efficiency and leverage.**
- **To analyze the components of firm free cash flow as an introduction into business valuation concepts**



Accounting's Role

- The role of the accounting function is to provide information about the past performance to company executives and investors.
- This information is communicated in the financial statements
 - Balance Sheet
 - Income Statement
 - Statement of Cash Flows
 - Statement of Shareholders' Equity
- Accountants are responsible for **reporting, controlling and budgeting** activities.

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Title search: Fundamentals of Accounting and Finance for Distressed Companies

Also available as part of the eCourse

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First appeared as part of the conference materials for the 2017 VALCON session

"Fundamentals of Accounting and Finance for Distressed Companies"