

Lesson 1. Basic financing: net patrimony

- 1.1. Introduction to the concept of basic financing
- 1.2. Concept of self-financing
- 1.3. Components of self-financing and its evaluation
- 1.4. Other elements of the net assets of a company:  
    subventions, donations, legacies and adjustments by change of value

Lesson 2. Basic financing: long-term external capital

- 2.1. Concept of external financing
- 2.2. Components of external financing and its evaluation
- 2.3. Provisions
- 2.4. Location in the balance and repercussions in the profit and loss account

Lesson 3. Tangible assets

- 3.1. Introduction to the concept of fixed assets
- 3.2. Concept of tangible assets
- 3.3. Components and evaluation of the tangible assets
- 3.4. Tangible assets in the running
- 3.5. The loss of value of tangible assets
- 3.6. Sale of goods of the fixed assets
- 3.7. Leasing
- 3.8. Noncurrent assets for sale

Lesson 4. Liquid assets

- 4.1. Concept of liquid assets
- 4.2. Components of liquid assets and its evaluation
- 4.3. The loss of value of liquid assets
- 4.4. Liquid assets in the running

Lesson 5. Financial investments

- 5.1. Financial investments: concept and classification
- 5.2. Components of financial investments and its evaluation
- 5.3. Information to collect in the annual financial statement

Lesson 6. Annual financial statement

6.1. Concept and components of the annual financial statement

6.2. Objectives, reach and responsibility of the financial statement

6.3. Analysis of the annual financial statement: structure, contents and regulations

6.3.1. The balance sheet

6.3.2. The profit and loss account

6.3.3. Statement of the net patrimony

6.3.4. Statement of cash flows

6.3.5. Report