

# Examen Financial Statement Analysis

## Januari 2022

1. Disaggregation ROE
  - a. Disaggregate ROE in operating and nonoperating item
  - b. Interpret your results
  - c. Impact on operational expenses of pandemic, did you expected this
  - d. Calculate cash conversion cycle
  - e. Calculate other comprehensive income
2. Valuation
  - a. ROPI
  - b. Compare ROPI
  - c. Tobin's Q
3. Deferred taxes
  - a. Fixed assets and ...: Why DTL
  - b. Stock-based compensation: why DTA?
4. Little theoretical questions (5)
  - a. In which financial statement(s) are unearned revenues situated
  - b. In which financial statement(s) are internally generated brands situated
  - c. Why are Credit Default Swaps a more timely metric in terms of solvency than other financial ratios
  - d. 2 reasons why fair value accounting is not used
5. Calculate operating cash flow