

0515 CFA

- CFA
 - Financial Reporting Analysis: Introduction
 - FR
 - FRA
 - Financial Reporting Standard
 - balance sheet
 - income sheet
 - cash flow sheet
 - supplementary information
 - MD&A
 - Auditor's report
 - unqualified opinion
 - qualified opinion
 - Disclaimer of opinion
 - Adverse opinion
 - other information source
 - Interim report
 - Proxy statements
 - Webcasts
 - Press releases
 - Conference call
 - Standard setting Bodies & Regulatory Authorities
 - IASB - IFRS
 - FASB - US.GAAP
 - Qualitative characteristics
 - Relevanvce
 - Faithful representation
 - Complete
 - Neutral
 - Free from error
 - Enhanced characteristics (4 types)
 - Comparability
 - Timeliness

- Verifiability
- Understandability