**Project**

**Presentation of Financial Statements**

**Identification**

Entity:

Main activity:

Reporting date:

Financial Statements (Individual / Consolidated) :

Accounting Standards:

**Part I**

**Based on the Financial Statements indicate:**

1. Company's book value:
2. Main asset:
3. Asset class with greater weight in total tangible fixed assets:
4. Main liability:
5. Company capital structure:
6. Value of financial debt:
7. Common capital represented by: shares
8. Nominal or par value per share:
9. Book value per share:
10. Basic result per share:
11. Main shareholder:
12. Own shares (Treasury shares), if any, and its impact on the value of the entity:
13. Non-current assets held for sale:
14. Contingent assets or liabilities:
15. Operating expenses are classified according to:
16. Main operating expenses:
17. Operating Income:
18. Net Income:
19. Comprehensive Income:
20. Main component of Other Comprehensive Income:
21. Cash earnings (show calculation):
22. Discontinued operations, if any, and its impact on the Net Income:
23. Transactions with the capital owners during the period:
24. Has the company generated money in its operational activity? How much?
25. Main application of money in the period:
26. Main source of funding for the period:
27. Decomposition of cash and cash equivalents:
28. Method of calculation of operating cash flows:
29. Classification of the following cash flows:
    1. Interest paid:
    2. Interest received:
    3. Dividend paid:
    4. Dividends received:
30. Recognized losses (reversals) of impairment of assets by class:
31. Recognized provisions:
32. Amount of depreciation/amortization for the period:
33. Amount of accumulated depreciation/amortization:
34. Valuation model of:
    1. Tangible fixed assets:
    2. Intangible assts:
    3. Property investments:
35. Events after the balance sheet date:
36. Accounting policy changes in the period:
37. Operating segments:
38. Main sources of uncertainty of estimates:
39. Main assumptions regarding the future:

**Part II**

**Based on IAS 16 – Fixed Tangible Assets, compute a mandatory disclosure index**.

Did the entity meet all disclosure requirements?

Did the company disclose voluntary information?

What are the potential advantages and disadvantages of voluntary disclosure of information by companies?

**Presentations:**

* Presentation 1

Present the company and comment financial position and performance (investor conference call)

* 15 minutes
* October 12th
* Presentation 2

Present information about operating segments, accounting policies and other relevant information (topics studied in class)

* 15 minutes
* November 16th

The presentations (or handout) should be sent by email one day before the date of the presentation.

**Report**:

Provide required information about the company: Part I and Part II.

* December 18th