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This course is designed to prepare students to interpret and analyze financial statements for tasks such as credit and security analyses, lending and investment decisions, and other decisions that rely on financial data. This course explores in greater depth financial reporting from the perspective of financial statement users.

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The set of projected financial statements then generates a set of projected flows used in the valuation step. AC3143 Valuation and securities analysis 26. The set of projected financial statements implies some levels of performance and growth, which must be consistent with the output of the financial analysis.