



Module III. Business

Entrepreneurial
Finance

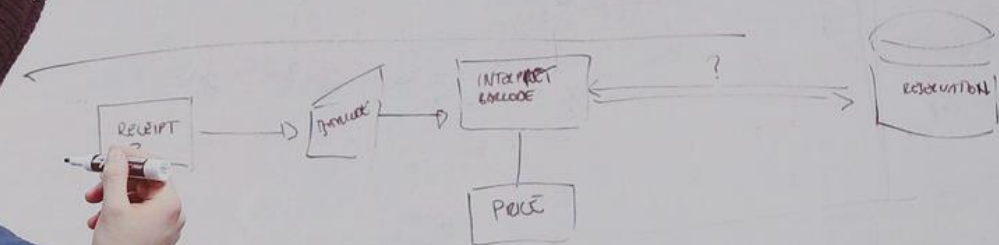
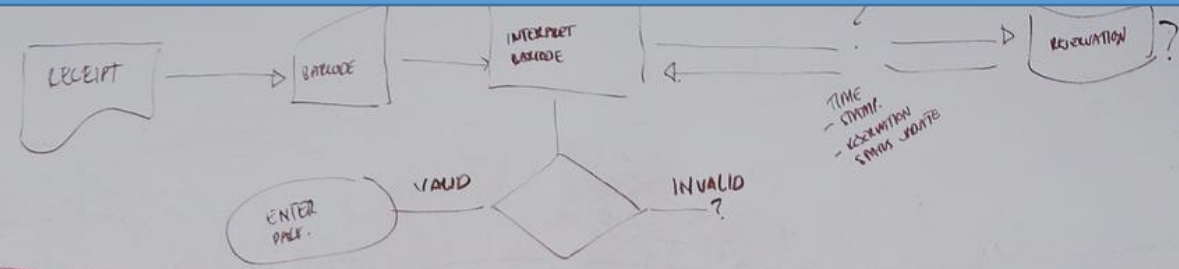
Topic 5. Statement of Cash Flow

Lesson 2. Annual report



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This lesson is...



..dedicated to the annual report.



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Once the topic is
completed and approved,
learners will be able to...



Understand importance of annual reports.



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*In this lesson, we
will learn..*

- ✓ What an annual report is?
- ✓ Why is important?
- ✓ What are the parts of the annual report?



What is the annual report?

It is a document that public corporations must provide annually to shareholders and which describes their business and financial conditions.

What is included in the annual report?

General corporate information

Financial history and highlights

Management Discussion and Analysis

Letter from the General Manager to the shareholders

Financial statements (balance sheet, income statement, and cash flow statement)

Text, graphics, and photos

Notes to the financial statements

Summary of financial data

Accounting policies etc.



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Conclusions

As we have the opportunity to see that the annual reports provide a lot of information. Starting from the mission and business of the company all the way to its achievements in the previous year.



Content prepared by **Business Incubator Novi Sad**



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