

R. G. QUINTERO & CO. FSA INTENSIVE REVIEW

NEW YORK (WILLIAMS CLUB)

Date	Time	Subject	Examples of Topics
Saturday, October 17, 2009	9:00 - 10:10	Core Concepts	What financial statements do and don't tell you • understanding the financial reporting system • interrelationship of financial statements • US GAAP vs. IFRS • impact of common transactions and events on each of the financial statements
Saturday, October 17, 2009	10:20 - 13:50	Assets	Understanding each asset category • inventory accounting alternatives • impact of capitalizing vs. expensing costs • reconciling changes in fixed assets • deferred tax assets • goodwill and other intangible assets
Saturday, October 17, 2009	14:00 - 16:20	Liabilities	Understanding each liability category • impact of accruals on financial statements • long-term debt • capital lease obligations • asset retirement obligations • deferred income taxes
Saturday, October 17, 2009	16:20 - 17:00	Stockholders' Equity	Impact of changes in stockholders' equity • calculation and presentation of other comprehensive income • minority interests
Saturday, October 24, 2009	9:00 - 13:00	Income Statement	Understanding accrual accounting • special revenue recognition methods • impact of inventory accounting alternatives • depreciation methods • nonrecurring items • calculating basic and diluted EPS • weighted average common shares outstanding • effects of options, warrants, convertible securities and other potentially dilutive securities on EPS
Saturday, October 24, 2009	13:40 - 15:30	Cash Flow Statement	Direct and indirect method • impact of balance sheet changes on cash flow statement • reconciling noncash items • calculating cash flow from balance sheet, income statement, and statement of changes in stockholders' equity • impact of unusual items
Saturday, October 24, 2009	15:40 - 17:00	Financial Ratio Analysis	Understanding key financial ratios • how ratios change when selected items change • impact of discretionary and unusual items on financial ratios • using financial ratios to develop forecasts • using ratios for credit analysis

STAMFORD (HOLIDAY INN SELECT)

Sunday, October 18, 2009	8:00 - 9:50	Assets	See examples of topics above
Sunday, October 18, 2009	10:00 - 12:00	Liabilities	See examples of topics above
Sunday, October 18, 2009	12:00 - 12:20	Stockholders' Equity	See examples of topics above
Sunday, October 18, 2009	13:00 - 15:30	Income Statement	See examples of topics above
Sunday, October 18, 2009	15:40 - 16:50	Cash Flow Statement	See examples of topics above
Sunday, October 18, 2009	17:00 - 18:00	Financial Ratio Analysis	See examples of topics above