

N.S. Plaskova

**ANALYSIS OF FINANCIAL
STATEMENTS: LECTURE
ABSTRACTS, CONTROL
QUESTIONS AND TESTS**

TEXTBOOK

For Bachelor's Degree Students

2026

Arrow Science & Technology

UDC 658.14/.17(075.8)

ISBN 978-1-967596-24-9

DOI: [10.29013/AFS.PlaskovaN.78.2026](https://doi.org/10.29013/AFS.PlaskovaN.78.2026)

Reviewers:

Dmitrieva Irina Mikhailovna – Doctor of Economics, Professor, Professor of the Department of World Economy of the Diplomatic Academy of the Ministry of Foreign Affairs of the Russian Federation

About the author:

Plaskova Nataliya Stepanovna – Professor, Doctor of Economics, Professor of the Basic Department of Financial Control, Analysis and Audit of the Main Control Department the Plekhanov Russian University of Economics, certified lecturer of the Institute of Professional Accountants and Auditors of Russia, certified Financial Manager of the British Institute of Professional Financial Managers (ICFM).

Plaskova N.S.

Analysis of financial statements: lecture abstracts, control questions and tests. Textbook – Urbana : Arrow Science & Technology, LLC – 2026. – 78 p.

The textbook includes a short summary of lectures on seven topics of the course “Financial Reporting Analysis”, a list of control questions, a set of test questions and a glossary. Studying the materials of the book will help undergraduate students improve their knowledge in analyzing the company's activities using financial reporting data, gain practical skills in working with financial indicators reflecting the financial position and financial performance of the company, and help objectively assess its liquidity, business activity, and investment attractiveness. The textbook is intended for undergraduate students studying economics and will also be of interest to practitioners in the fields of financial management, business analysis, accounting and financial reporting.

Subscribe to print 17/02/2026. Format 60×84/16.

Offset Paper. Arno Pro. Pec. liter. 12. Circulation of 300 copies.

Typeset in Arrow Science & Technology, LLC, USA.

Publishing by Arrow Science & Technology, LLC

805 Silver St., Urbana, IL 61801

© Plaskova N.S.

© Arrow Science & Technology, LLC, Urbana, 2026.

Contents

Introduction.....	4
Topic 1. Theoretical foundations and information support for the analysis of the company's activities	7
<i>Control questions on the topic 1</i>	16
Topic 2. Express-analysis of the financial statement	17
<i>Control questions on the topic 2.</i>	18
Topic 3. Analysis of assets, capital and liabilities based on financial statements	20
<i>Control questions on the topic 3.</i>	24
Topic 4. Analysis of the profit, loss and other comprehensive income statement.....	25
<i>Control questions on the topic 4.</i>	28
Topic 5. Analysis of the cash flow statement.....	30
<i>Control questions on the topic 5.</i>	36
Topic 6. Interpretation of the analysis results for the purposes of managing the company's activities.....	38
<i>Control questions on the topic 6.</i>	40
Topic 7. Analysis of consolidated financial statement.....	41
<i>Control questions on the topic 7.</i>	43
Test questions and possible answers of the course “Analysis of financial statements”	44
Glossary.....	65
References.....	83