

PEREGRINE EXAM REVIEW DAY 1 NEW MATERIAL GUIDE 2023

Balance Sheet Analysis - Analysis of assets, liabilities, and equity

Annually or quarterly

Helpful for investors, bankers and brokers

Compliance in Accounting - Sarbanes act was created in 2002 to protect shareholders

What are dividends? - a sum of money paid regularly by a company to its shareholders out of its profits

— can be allocated as fixed amount per share - Dividends

Dividends - can only be received one or more regular payment stream

Cash dividend - paid out of currency of the company

Are usually taxable

stock dividend - Paid out in form of stock

Property - paid out in form of asset

Interim - made before a companies annual general meeting and final financial statement

Common stock - allows owners to vote at shareholder meetings and receive dividends

preferred stock - stock that gives stockholders preference in earnings and other rights

Growth stock - earnings grow faster than market average

Dividends rarely paid

Investors buy them

Startup technology company likely has them

Income stock - pays higher-than-average dividends compared to other stock issues

Value stock - stock from a company which has a low market price considering historical earning records and value of current assets

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