

Theme: Finance

Course: **FINANCIAL RISKS**

#### General information

##### ◆ Aim of the course

To understand the basics of Finance and Financial statements.

##### ◆ Learning goals

- Know the objective, content and presentation of the 3 main statements incl. in the financial reporting
- Calculate ratios and ask questions to obtain a picture of the financial health of a supplier
- Assess the consequences of some procurement decisions on the suppliers' financial health: risk assessment.

##### ◆ Audience

Buyers, lead buyers and commodity managers, who need to evaluate the financial health of their suppliers or develop strategies to improve the financial performance of their own companies.

##### ◆ Prerequisites

- A good command of English or French
- Have the necessary [technical equipment](#) to follow online courses.

##### ◆ Learning mode & pedagogy

- 1) **Theoretical e-learning** through individual self-paced sessions. This first step has to be considered as the essential pre-work for:
- 2) **Learning application in online group classes.** Participants use actively their knowledge and put it into practice in workshops, role-plays, case studies, presentations and debates.

Theoretical learning content - Estim. duration Hrs: 2,5 hrs

#### 4 e-modules:

##### 1. Understanding Financial Statements

Statement of comprehensive income - Statement of financial position - Cash flow statement

##### 2. Financial Analysis & Reporting

Introducing financial analysis & reporting - Basics of financial statements

##### 3. Understanding Financial Ratios

Financial structure ratios - Liquidity ratios - Performance ratios

##### 4. Understanding Cash-flows

Discounting cash flows - Measuring the rate of return of cash flows - Areas of application.



#### Date of first - last class::

In **English**: 25 November - 09 December 2025

In **French**: 24 November - 08 December 2025

#### Programme of the trainer-led classes | 3,5 hrs x 3

##### I. Financial Risks - Part 1

- Quiz on e-learning understanding
- Lecture by trainer
- Group simulation game - Part 1/2 (2 hrs)

##### II. Financial Risks - Part 2

- Group simulation game - Part 2/2
- Debriefing on finance game
- Workshop & debriefing on financial statements

##### III. Purchasing Contribution to Finance and Supplier ratios

- Workshop & debriefing on Procurement contributions to the financial performance of the company
- Workshop & debriefing on financial ratios
- Conclusion / Final Quiz and Feedback