



# Confidently Report Financial Results

*Clarifying and Responding to Finance Questions*





# Lesson 1: Confidently Report Financial Results

## *Clarifying and Responding to Finance Questions*

### Language Point

*When presenting financial information, use short simple sentences and watch for...*

- Use simple language to present ...
- Review ...





# Lesson 1: Confidently Report Financial Results

## *Clarifying and Responding to Finance Questions*

Prepare to present financial statements to stakeholders and answer questions with common expressions and phrases. Use the phrases below to fill in the blanks in the example dialogue.

- *The figures (above/below) represent ...*

Key Terms • *The results ...*

- *The reason for ...*

**A:** Last year, market conditions resulted in lower earnings. \_\_\_\_ profit of ... \_\_\_\_  
... increases. ... expenses ...

**B:** Why was ...?

**A:** Well, we expected ...

### Counting large numbers

245,XXX,XXX

2	two hundred and
45	...
xxx	...
xxx	...
xxx	...
xxx	...





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## *Discussion Problems 1 & 2*

**SITUATION 1: Present financial results for an organic cosmetics company.**

	LAST YEAR	THIS YEAR	REASONS
Revenues	10,705,320	9,781,550	Social media promotion ...
Cost of Goods Sold	-6,440,420	-6,953,720	increased ...
Operating Expenses	.	.	...
Net Income	.	.	...

**SITUATION 2: Present the financial results for your outdoor equipment company.**

	QUARTER 1	QUARTER 2	REASONS
Revenues	4,295,010	5,466,390	seasonal factors increased ...
Cost of Goods Sold	-2,924,940	-4,125,400	production costs ...
Operating Expenses	.	.	...
Net Income	.	.	...

### Key Terms

- The figures (above/below) represent ...
- The results ...
- The reason for ...





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## *Extended Discussion Problem*

Report on the earnings statement from your snack food manufacturer.

	LAST YEAR (\$US)	THIS YEAR (\$US)	REASONS
Revenues	15,844,370	16,205,690	better exchange rates ...
Cost of Goods Sold	-8,520,630	...	production ...
Operating Expenses	...	...	...
Net Income	...	...	...

### Key Terms

- *The figures (above/below) represent ...*
- *The results ...*
- *The reason for ...*





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## *Final Discussion Problem*

You are a consumer goods exporter. Present your financials ...

	LAST YEAR	THIS YEAR	REASONS	
Revenues	123,652,000	106,348,000	supply chain problems...	NEGATIVE
Cost of Goods Sold	(89,248,000)	...		
Gross Profits	...	...		
Operating Expenses	...	...	manufacturing output...	POSITIVE
Other Income	...	...	exchange rates ...	
Net Income (Loss) Before Tax	...	...		
Net Income (Loss)	...	...	supply chain problems ...	NEGATIVE

### Key Terms

- The figures (above/below) represent ...
- The results ...
- The reason for ...

### FUTURE:

- supply chain issues ....
- entering ...

