

# **Course overview**

What are some of the key insights from the field of finance, for business owners, managers, and investors? Let me walk you through five big ideas that can help you improve your business, and build a better understanding of decision making and financial reporting:

1. Profit is not necessarily the same as cash flow.
2. Each financial statement tells a story.
3. Book value (what a company is worth on paper, based on the balance sheet) is not necessarily the same as market value (what someone is willing to pay for it).
4. There are many ways to drive Operating Income!
5. Time value of money.