SECTION 1

|  |  |
| --- | --- |
| Agency-Owner Conflict |  |
| B Corp |  |
| Bid/Ask Spread |  |
| Broker, Brokerage |  |
| Bull vs Bear Market |  |
| C Corp |  |
| Capital Markets |  |
| Commercial Banks |  |
| Commodities |  |
| Conflict of Interest |  |
| Debt |  |
| Derivatives |  |
| Diversification (Portfolio) |  |
| Dividend Yield |  |
| Double Taxation |  |
| Earnings Date |  |
| Efficient Market |  |
| Equity |  |
| ETF (Exchange Traded Fund) |  |
| Exchanges (Stock, Commodities, etc.) |  |
| Fiduciary Responsibility |  |
| Fund Managers |  |
| Goal of the Firm, Organization or Enterprise (Traditional) |  |
| GP (General Partnership) |  |
| Indices or Indexes |  |
| Institutional Investor |  |
| Intrinsic Value |  |
| Investment Advisor, RIA |  |
| Investment Banks, I-banks |  |
| IPO (Initial Public Offering) |  |
| LLC (Limited Liability Corp) |  |
| LP (Limited Partner or Partnership) |  |
| Market Cap or Capitalization |  |
| Market Value |  |
| Material, Materiality |  |
| Mutual Fund |  |
| NASDAQ |  |
| NYSE |  |
| Opening/Closing Price |  |
| OTC (Over The Counter) |  |
| P/E Ratio |  |
| Primary vs Secondary Trades |  |
| Private Equity Fund |  |
| Ratings Service or Ratings Agency |  |
| Risk/Return Tradeoff |  |
| S Corp |  |
| SEC (Securities & Exchange Commission) |  |
| Securities |  |
| Securitization |  |
| Selling Short |  |
| Shareholder, Stockholder |  |
| Sole Proprietorship |  |
| Stakeholders |  |
| Stock Options; Call options, Put options, Strike Price (exercise price) |  |
| Target or Est 1 year Price (on Yahoo finance) |  |
| Ticker Symbol |  |
| Trading Volume |  |
| TTM vs FWD (Trailing Twelve Months, Forward) |  |
| Venture Capital Fund |  |
| Volatility |  |

Section 2

|  |  |
| --- | --- |
| 10K |  |
| 10Q |  |
| Balance SheetAssetsMarketable SecuritiesAccounts ReceivablePrepaid ExpensesInventoryFixed AssetsGross PP&EAccumulated DepreciationNet PP&EIntangibles, GoodwillLiabilitiesCurrent LiabilitiesAccounts PayableAccrued ExpensesDebtStockholders EquityRetained EarningsPar ValuePaid In CapitalTreasury Stock |  |
| Annual Report |  |
| Asset Efficiency |  |
| Asset Turnover |  |
| Benchmarking |  |
| Book/Tax differences |  |
| Cash Flow Statement |  |
| Comparables or Multiples analysis |  |
| Current Ratio |  |
| Current vs Long Term |  |
| Days Sales Outstanding, DSO, Average Collection Period |  |
| Dividend Payout Ratio |  |
| Dividend Yield (ttm or fwd) |  |
| Dividends: meaning and taxation |  |
| Dupont Formula or Analysis |  |
| Effective Tax Rate |  |
| EPS (Basic and Fully Diluted) |  |
| Fiscal Year |  |
| Fixed Asset Turnover |  |
| Fixed Payments Coverage |  |
| Fully Diluted EPS |  |
| GAAP vs IFRS vs Tax Accounting |  |
| Gross Margin (Contribution Margin) |  |
| Inventory Turnover |  |
| Ratio Analysis: types, benefits & limitations |  |
| Leverage |  |
| Leverage Ratios |  |
| Liquidity |  |
| Marginal Tax Rate |  |
| Market/Book Ratio |  |
| Net Book Value |  |
| Net Margin or Net Profit Margin |  |
| Noncash expenses |  |
| Profit & Loss StatementRevenueCOGSGross ProfitOperating ExpensesEBITDADepreciation & AmortizationEBITInterest ExpensePretax ProfitTax ExpenseNet Profit |  |
| P/E Ratio (ttm and fwd) |  |
| Progressive vs Flat tax |  |
| Quick Ratio |  |
| Return on Assets (ROA) |  |
| Return on Equity (ROE) |  |
| Seasonality |  |
| Sources vs Uses of Funds |  |
| Stock Split or Reverse Split |  |
| Tax Loss Carryforward or Carryback |  |
| Times Interest Earned or Interest Coverage Ratio |  |
| Trend Analysis |  |
| Working Capital or Net Working Capital |  |

SECTION 3

|  |  |
| --- | --- |
| Amortized loan, loan amortization |  |
| Annuity, ordinary annuity, annuity due |  |
| Basis point |  |
| Bond |  |
| Call date, call provisions, Call Premium |  |
| Capital Budgeting |  |
| Convertible bond, bond conversion |  |
| Coupon, Coupon rate |  |
| Debenture |  |
| Default risk |  |
| Discount Rate, Hurdle Rate |  |
| Face Value, Par Value of a Bond |  |
| Fixed Income Securities |  |
| Fixed vs Floating rate |  |
| IRR |  |
| Maturity date |  |
| Maturity risk |  |
| NPV |  |
| Prime Rate |  |
| Reinvestment risk |  |
| Real Risk Free Rate, r\* |  |
| Risk Free Rate, Rf |  |
| Secured or Collateralized debt |  |
| Senior vs Subordinated debt |  |
| Sunk Cost |  |
| T-Bill, T-Bond |  |
| TVM, PV, FV, n, i, PMT |  |
| Yield Curve, Normal yield curve, inverted yield curve, flat yield curve |  |
| Yield, Yield to Call, Yield to Maturity |  |

SECTION 4

|  |  |
| --- | --- |
| Beta |  |
| CAPM, Capital Asset Pricing Model |  |
| Comparables or Multiples Analysis; Relative Valuation |  |
| Correlation (Portfolio), Noncorrelated Investments |  |
| Cost of Capital |  |
| Cyclical vs Non-cyclical or Counter-cyclical businesses |  |
| DCF or Discounted Cash Flow Analysis; Absolute Valuation |  |
| Diversification vs Risk |  |
| Efficient Frontier |  |
| Financial Leverage |  |
| Kd |  |
| Ke |  |
| Market Risk Premium |  |
| Modern Portfolio Theory (MPT) |  |
| Operating Leverage |  |
| Optimal Capital Structure |  |
| P/E Ratio |  |
| Perpetuity definition & formula |  |
| Portfolio Beta |  |
| Rm or Return on Market |  |
| Sharpe Ratio |  |
| SML or Security Market Line |  |
| Standard Deviation (SD) |  |
| Systematic Risk, Market Risk, Nondiversifiable Risk |  |
| Terminal Value |  |
| Unsystematic Risk, Diversifiable Risk, Standalone or Company Risk |  |
| WACC |  |

SECTION 5

|  |  |
| --- | --- |
| Asset Based Financing |  |
| Cash Budget |  |
| CCC |  |
| Compensating Balance |  |
| Credit Terms |  |
| Line of Credit |  |
| Maturity Matching |  |
| Promissory Note |  |
| Revolving Credit Agreement |  |
| Spontaneous Assets |  |
| Spontaneous Liabilities |  |
| Trade Credit |  |