

The screenshot displays the 'eLearn RiskAnalyst' interface. At the top, it says 'MOODY'S ANALYTICS | eLearn RiskAnalyst™' and 'Exit'. Below that is a 'Menu' button and 'Spreading Financial Data'. The main heading is 'Inserting Financial Statements'. There are two instructional sections on the left and a dialog box on the right.

To insert financial statements for a new customer:

- 1 When setting up a spread for the first time, the Insert Statement dialog box appears.
- 2 Enter information into the fields that appear in the dialog box. [Click here for details on the available fields](#)
- 3 Click Insert when you have completed the fields. The information will be generated in the input grid. The dialog box allows you to insert multiple statements if necessary. Complete the information and click Insert for each statement.
- 4 Click Close when you are finished. You will see the Historical input grid populated with the statement(s) you inserted.

To add or insert a statement for an existing customer:

- 1 Click the Insert Statement icon. Alternatively, right-click in the statement column and select Insert Statement from the shortcut menu.
- 2 The Insert Statement dialog box appears. Complete the information.
- 3 Click Insert to add multiple statements if appropriate. Click Close when you are finished.

Insert multiple statement using the Insert Statement dialog box

The 'Insert Statement' dialog box contains the following fields:

- Date: 30/06/2014
- Periods: 12
- Audit Opinion(Stmnt Source): Unqualif'd
- Accounting Standard: IFRS
- Accountant: KREPS, CHEUNG
- Analyst:
- Statement Type: Annual
- Status: Pending
- Source Currency: AUD

Buttons at the bottom: Insert, Close, Help.

This scalable online learning solution for RiskAnalyst is designed to give financial institutions the necessary tools and knowledge to get the most from our award-winning spreading software. This four-hour product training course helps organizations train users quickly, easily, and consistently.

RiskAnalyst users learn how to:

- » Enter historical financial statement data in a standard, consistent way.
- » Generate, view, and print analytically useful output.
- » Populate line items correctly when spreading.
- » Complete trailing twelve-month statements and consolidate customer records.
- » Create custom ratios to track covenants and monitor bank-specific calculations.

» Prepare financial projections using historical data to forecast likely future financial results.

The screenshot shows a financial statement interface with tabs for 'All', 'Current Assets', 'Non-Current Assets', 'Current Liabilities', 'Non-Current Liabilities', 'Other Liabs/Equity', and 'Net Worth/Owner's'. A video demonstration overlay titled 'Video Demonstration: Creating a Rolling Statement' is positioned over the 'Historical Balances' section.

Historical Balances						
Statement Date	6/30/2013	9/30/2013	12/31/2013	12/31/2013	3/31/2014	
Periods	3	3	3	12	3	
Total Current Assets	200	300	400	400	100	
Total Assets	200	300	400	400	100	
Total Liabs & Net Worth	200	300	400	400	100	
Difference	0	0	0	0	0	
Current Assets						
Cash	200	300	400	400	100	
Time Deposits	0	0	0	0	0	
Marketable Securities	0	0	0	0	0	
Accts/Notes Rec-Trade	0	0	0	0	0	

Moody's Analytics learning solutions help transform work performance, providing you with the skills and tools to apply complex concepts and make sound credit decisions.

The screenshot shows a challenge interface titled 'Assets Challenge 6: Other Non-Current Assets Question'. It includes a question, four multiple-choice options, a correct answer, and a detailed explanation.

Q You are spreading Widman Ice, Co.'s interim financial statements and encounter an item called "Other Non-Current Asset." It is unclear what the item refers to and there are no notes to describe it. If no further information is available, what would be your best course of action?

A Spread the item as Operating Non-Cur Assets.

✓ Spread the item as **Non-Op Non-Cur Assets**.

C Spread the item as either Operating Non-Cur Assets or Non-Op Non-Cur Assets (both are acceptable).

D Spread the item as Intangibles-Other.

That's correct.

"Other Non-Current Assets" should be spread as **Non-Op Non-Cur Assets**.

- When in the Current section of either assets or liabilities, spread "Other" items as operating.
- When in the Non-Current section of either assets or liabilities, spread "Other" items as non-operating.

If the "Other" item appears in the current section (i.e., to be converted to cash in 12 months or less) it is more likely to be operating. If the "Other" item appears in the non-current section (i.e., more than 12 months to convert to cash) then it is more likely to be non-operating. Where you spread the "Other Non-Current Asset" will affect the operating cash flow.

Moody's Analytics industry-leading online programs appeal to all learning styles, using multi-media and interactive lessons, including videos and practice quizzes.

MOODY'S ANALYTICS | Exit

Quick Reference Video Library

Videos

The links below to the demonstration and "try-it" exercise videos are for reference purposes to help you recall how certain multi-step tasks are completed in the E-Learning course

Click on a link to play the video.

eLearn RiskAnalyst Foundation

- [Creating a Rolling Statement - Demo](#)
- [Re-labelling and Restoring Accounts - Try it](#)
- [Creating a User-defined Calculation - Demo](#)
- [Creating a User-defined Calculation - Try it](#)
- [Generating Reports - Demo](#)
- [Generating Reports - Try it](#)
- [Allocating Surplus/Deficit - Demo](#)
- [Allocating Surplus/Deficit - Try it](#)
- [Creating New Projections from Existing Projections - Try it](#)

eLearn RiskAnalyst Ratings

- [Rating a customer - Demo](#)
- [Rating a customer - Try it](#)
- [Adding a facility and calculating LGD - Try it](#)

Moody's Analytics programs provide robust lending scenarios to practice complex concepts, apply new credit skills and demonstrate mastery.

How will RiskAnalyst users learn?

- » Users optimize learning time through our engaging, industry-leading online programs with interactive multimedia lessons, which feature videos and quizzes.
- » Users build confidence by practicing complex concepts, applying new skills, and demonstrating mastery of the system's functions.
- » Program sponsors can monitor participation, assess performance, and track completion to support measuring return on investment.

Who is taking this course?

- » RiskAnalyst early adopters
- » New hires needing RiskAnalyst induction training
- » Seasoned analysts to refresh RiskAnalyst skills

This on-demand course is ideal for organizations of all sizes seeking a quick and easy way to train users consistently. For institutions with a large decentralized workforce that requires training within a relatively short period of time, the course offers administrative tools to track completion of the program.

Regardless of whether training is needed for new RiskAnalyst users, new hires, or seasoned

analysts seeking to refresh their skills, the RiskAnalyst course allows organizations to optimize use of the system, ensure consistent and accurate data entry, and achieve best practices in financial spreading and projections.



LEARN MORE

Learn more about Moody's Analytics industry-leading learning solutions. Contact us at elearning@moodys.com or visit us at www.moodysanalytics.com/learning.

www.moodysanalytics.com/learning

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