

## Financial Statements, Bookkeeping & Forecasting – Links

1. Role of Bookkeeping: [https://www.youtube.com/watch?v=1h3UL9bu\\_2Y](https://www.youtube.com/watch?v=1h3UL9bu_2Y)
2. Historical Cost - Transactions are recorded at cost not market value  
<https://www.youtube.com/watch?v=Cbx4gPu8bCc>
3. Revenue Recognition - Revenue is recognized when earned independent of when the cash is received <https://www.youtube.com/watch?v=0WP9Sht3ye4>
4. Balance Sheet - The Accounting Equation: <https://www.accounting101.org/accounting-equation/>
5. Overview of Balance Sheet: <https://www.youtube.com/watch?v=U50Le5ZpqsU>
6. Income Statement Overview: <https://www.youtube.com/watch?v=SfvGozoFkC4>
7. Difference between Gross Margin and Operating Margin:  
<https://www.youtube.com/watch?v=VCMJzG1AaXA>
8. Overview of Statement of Cash Flows: <https://www.youtube.com/watch?v=oPGgKclWg3M>
9. Vertical and Horizontal Analysis: <https://www.coursehero.com/sg/principles-of-accounting/horizontal-and-vertical-analysis-methods/>
10. Financial Ratio Analysis: <https://www.youtube.com/watch?v=MTq7HuvoGck>
11. Budgeting vs. Forecasting: what's the difference?  
<https://quickbooks.intuit.com/r/budgeting/budgeting-vs-forecasting-whats-difference>
12. Forecasting: <https://www.entrepreneur.com/article/76418>
13. Financial Projections Template - This Excel template can be used to calculate your startup expenses, payroll costs, sales forecast, cash flow, income statement, balance sheet, break-even analysis, financial ratios, cost of goods sold, amortization and depreciation for your small business. <https://www.score.org/resource/financial-projections-template>
14. Sales Forecast (12 months) - This Excel template will assist you with advising clients on forecasting sales of their product for their financial projections based on realistic estimates.  
<https://www.score.org/resource/sales-forecast-12-months>
15. Start-Up Expenses Template - This Excel template can be used to calculate your expenses, contingencies, working capital, sources and collateral.  
<https://www.score.org/resource/start-expenses>
16. Opening Day Balance Sheet - This Excel template can be used to help you assist startups with constructing an accurate balance sheet. <https://www.score.org/resource/opening-day-balance-sheet>

17. Balance Sheet (Projected) - This Excel template can be used to help you assist an existing company with constructing an accurate balance sheet. This balance sheet template will help you communicate the relationship between income and expenses, to maintain profitability. <https://www.score.org/resource/balance-sheet-template>
18. Break-Even Analysis - This Excel template will provide you the information you need to assist clients with break-even analysis, which you can use to identify under what scenarios the company must operate to be profitable or at least avoid a negative balance. <https://www.score.org/resource/break-even-analysis-template>
19. 12-Month Cash Flow Statement - This Excel template will provide you the information you need to assist clients with developing an annual cash flow that records and tracks the inflows a company receives from its ongoing operations and external investment sources, as well as all cash outflows that pay for business activities and investments during a given period. <https://www.score.org/resource/12-month-cash-flow-statement>
20. 3-Year Cash Flow Statement - This cash flows template tracks and assess cash flow over a three-year period. The template is divided into sections for operations, investing, and financing activities. <https://www.score.org/resource/3-year-cash-flow-statement>
21. 12-Month Profit and Loss Projection - This Profit and Loss (P&L) template can be used with the balance sheet and the cash flow statement every company needs. <https://www.score.org/resource/12-month-profit-and-loss-projection>
22. 3-Year Profit and Loss Projection - Projections are different from statements, because planning is not accounting. This 3 year Profit and Loss (P&L) template can be used to assist your client with forecasting projected profits and losses based on simple key assumptions. <https://www.score.org/resource/3-year-profit-and-loss-projection-0>