



TECHNICAL LEARNING AND ASSESSMENT DOSSIER

Financial Statement Analysis for Business Decisions - Exam only

Exam only

180,00 €

VAT excluded

Course code

BILANCIO-AN-TEST

Minimum duration

60 min

Final pass score

80%

Dossier issue

13/10/2026

1. Course identity, purpose and scope

Pathway to read financial statements, notes and cash-flow statement, reclassify balance sheet and income statement, calculate profitability, solvency, liquidity and turnover indicators, and interpret cash flow and warning signals.

This extended technical dossier describes the pathway as published in CIWZ Academy on the issue date. It consolidates purpose, references, learning architecture, module contents, assessment system, passing criteria and certificate conditions. It does not replace the official texts of the standards, laws, guidelines or schemes referenced.

2. Normative, regulatory and technical references

Italian Civil Code statutory financial statements; applicable OIC accounting standards; margin, ratio and cash-flow analysis; cash-flow statement and integrated income/balance-sheet/financial reading

References are used as the learning and assessment framework within the limits of published content and available sources. For professional application, the official and current versions of the referenced documents always prevail.

3. Learning architecture and assessment system

- minimum tracked time: 60 min
- active final-exam bank: 100 questions
- final exam: 30 questions selected from the bank
- passing threshold: 80%
- Direct access to the final assessment under the published rules for the exam-only pathway.
- Exam assembly from the active course bank and scoring against the published pass threshold.
- Recording of the result and, where applicable, request for the final certificate.

4. Official catalogue technical information

Purpose

Pathway to read financial statements, notes and cash-flow statement, reclassify balance sheet and income statement, calculate profitability, solvency, liquidity and turnover indicators, and interpret cash flow and warning signals.

References

Italian Civil Code statutory financial statements; applicable OIC accounting standards; margin, ratio and cash-flow analysis; cash-flow statement and integrated income/balance-sheet/financial reading

Mode

Exam-only path with direct access to the protected final assessment and no mandatory learning content.

Certificate

The CIWZ certificate records successful completion of the CIWZ pathway or assessment. It does not replace third-party personnel certification, professional qualification, licence or credential where required.

7. Assessment system, final exam and passing criteria

- The final assessment consists of 30 questions selected from the active course bank. The platform applies an anti-repetition logic for new attempts when the bank size allows it.
- Final question-bank size detected at generation time: 100 active questions.
- Published passing threshold for the course: 80%.
- Questions are intended to assess not only recall but also interpretation, application, evidence selection, scenario assessment and quality of decision-making, depending on the subject matter.

8. Tracking, learning continuity and session integrity

- Path status, completed modules and recorded time are managed server-side when the course uses the Academy learning mode.
- The platform allows the pathway to resume from the recorded point and retains the results of required checks.
- Assessment sessions may be subject to the integrity and proctoring controls enabled by the platform and described in the applicable usage rules.
- Technical and integrity events support assessment and do not replace professional judgement where human review is required.

9. Certificate, use and limitations

The CIWZ certificate, where provided by the pathway and requested after passing, records the result achieved in the stated CIWZ pathway or assessment. It does not automatically replace personnel certification, professional registration, statutory licence, legal qualification or credentials issued by third-party bodies where such requirements are imposed by the applicable scheme.

10. Commercial and tax conditions

- Exam only: 180,00 € VAT excluded.
- UAE VAT is applied to UAE customers according to billing data and the applicable tax rules.
- Any specific commercial terms, agreements or corporate orders override the public price only when formally accepted by Certificato IWZ FZCO.

11. Dossier document control

- Document automatically generated by CIWZ Academy from the course data published at the time of the request.
- Course code: BILANCIO-AN-TEST
- Document language: EN

- Generation date: 13/10/2026
- For normative and professional application, the current official sources and any applicable procedures/schemes prevail.