

FACULTY OF **ECONOMICS**

DEGREE COURSE: **BUSINESS AND ECONOMICS BA**

SUBJECT: FINANCIAL STATEMENT ANALYSIS

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OBJECTIVES

This course aims to provide the main tools for a critical examination of the financial statements. We want to convey to students the knowledge about the structure and the construction methodology of a budget. The analysis of budget data through the most common indices is used in order to deepen the analysis concerning firm's financial performance.

CONTENTS

- 1 Introduction to the budget
- 2 The financial statements in general
- 3 Balance sheet
- 4 Income statement
- 5 Reclassification of the income statement and balance sheet
- 6 Balance sheet ratios for the analysis of profitability, operational efficiency, financial risk, liquidity, structure
- 7 Reading integrated indices
- 8 Analysis of financial movements and nodes to the cash-flow statement

ASSESSMENT

Written exam: multiple choice and open questions

RECOMMENDED TEXTBOOKS

Higgins R.C., "Analysis for Financial Management", McGraw-Hill, 10th edition, 2011