

## Syllabus

### Course description

<b>Course title</b>	<b>Financial Statement Analysis</b>
<b>Course code</b>	27161
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	Economics and Management (L-18)
<b>Semester and academic year</b>	2nd Semester 2018-2019
<b>Year</b>	OPT
<b>Credits</b>	6
<b>Modular</b>	No

<b>Total lecturing hours</b>	36
<b>Total lab hours</b>	Not foreseen
<b>Total exercise hours</b>	Not foreseen
<b>Attendance</b>	suggested, but not required
<b>Prerequisites</b>	The frequency of the course "Introduction to Accounting" is strongly suggested to properly follow these lectures.
<b>Course page</b>	<a href="https://www.unibz.it/it/faculties/economics-management/bachelor-economics-management/">https://www.unibz.it/it/faculties/economics-management/bachelor-economics-management/</a>

<b>Specific educational objectives</b>	<p>The course refers to the educational activities chosen by the student and belongs to the scientific area of Business Administration.</p> <p><b>Educational objectives:</b></p> <p>The main objective of this course is to equip you with the knowledge to read, interpret and analyze financial statement data in order to make informed business decisions regarding investment, credit, or resource allocation. Such skills are required for equity and credit analysts, executives, bankers, auditors, consultants and other users of financial information.</p> <p>The course addresses questions such as 1) How do operating and financial decisions contribute to a firm's return? 2) Why does a firm's performance differ from its competitors? 3) Has the firm distorted its accounting numbers and how will this influence its reported performance? 4) How does the financial performance today predict future events, such as credit default or equity valuation? 5) How can a firm forecast financial statements over multiple years? 6) How to derive the "right cash flow" for DCF valuation?</p>
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<b>Lecturer</b>	Dott. Stefano Guidantoni Office TBD <a href="mailto:xy@unibz.it">xy@unibz.it</a>
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	<a href="https://www.unibz.it/it/faculties/economics-management/academic-staff/">https://www.unibz.it/it/faculties/economics-management/academic-staff/</a>
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	Italian
<b>Office hours</b>	please refer to the lecturer's web page
<b>Lecturing assistant</b>	Not foreseen
<b>Teaching assistant</b>	Not foreseen
<b>Office hours</b>	No assistant
<b>List of topics covered</b>	<p>The course consists of three integrated parts:</p> <ul style="list-style-type: none"> <li>- reclassified financial statement</li> <li>- reclassified income statement</li> <li>- Cash flow statement</li> <li>- Financial and economic indexes</li> </ul>
<b>Teaching format</b>	The course will combine in-class explanation, problem-solving and case discussion. Students are expected to participate actively in class.
<b>Learning outcomes</b>	<p>Knowledge and understanding of financial statement analysis and evaluation tools.</p> <p>Ability to apply knowledge and understanding ratio analysis and cashflow analysis.</p> <p>Making judgments on the appropriate ratio analysis, cash flow analysis.</p> <p>Communication skills to evaluate reporting performance of a firm.</p> <p>Learning skills: Ability to apply ratio analysis, cashflow analysis.</p>
<b>Assessment</b>	<p>Non-attending student: Written exams</p> <p>Attending students: written exams, Assignments, Group Project</p>
<b>Assessment language</b>	Italian
<b>Evaluation criteria and criteria for awarding marks</b>	<p><u>Not Attending Students</u> Not attending students are evaluated through a final exam (100%) that covers all the topics of the course</p> <p><u>Attending Students</u></p>

	Final 70%, Assignments 30%
<b>Required readings</b>	Analisi di bilancio Edition: 2 Authors: Giunta F., Pisani M. ISBN: 9788838789830
<b>Supplementary readings</b>	Also, for most course topics, I will provide additional readings and exercise