



Syllabus

Academic Year	2023/2024
Program	Business Administration
course	Financial Statement Analysis
Term	I semester
Year	2
SSD	SECS-P/07
Credits	8

INSTRUCTIONAL GOALS	<p>This course focuses on the use of financial statements, particularly for analysis and valuation. Students will learn how to use accounting and financial information for the analysis of corporate financial performance and equity valuation.</p>
INTENDED LEARNING OUTCOMES	<p>Knowledge and understanding:</p> <p>The student, by participating in the lectures and practical activities of the course, will have developed the ability to understand and prepare financial reports. Moreover, she would have developed competences in financial analysis. At the end of the course there will be a written test aimed at verifying the acquired knowledge..</p> <p>Applying knowledge and understanding:</p> <p>The student, acquiring the correct tools and method, will be able to prepare and understand financial reports, but also carry out practical projects. Specifically, the student will have the opportunity to apply the acquired knowledge in analyzing real-world companies.</p> <p>Making judgments:</p> <p>The student, through the use of the methodologies acquired during the course, will have acquired problem analysis skills and the ability to identify the information necessary for their analysis. Specifically, problem solving, self-management, teamwork, relationship and communication skills will be adequately developed, which enhance and make their analytical skills more usable.</p> <p>Communications Skills:</p> <p>At the end of the course the student will be able to use a broad vocabulary of financial reporting. Through the various activities that will take place during the course, lessons with discussion, written tests, workshops, the student will be able to put these communication skills into practice, thus gaining rhetorical skills necessary for his/her professional career..</p> <p>Learning skills:</p> <p>The knowledge acquired during the course will allow the student to autonomously understand and interpret financial reports and adapt them to specific contexts. The student will develop a solid</p>



knowledge of the fundamental aspects of the subject that will allow him/her to continue to deepen the topics addressed independently.

Pre-requisites	None
Course content	<p>The course will develop these twelve main topics:</p> <ol style="list-style-type: none">1 Financial statements and business decisions2 Investing and financing decisions and the accounting system3 Operating decisions and the accounting system4 Adjustments, financial statements, and the quality of earnings5 Communicating and interpreting accounting information6 Reporting and interpreting sales revenue, receivables, and cash7 Reporting and interpreting cost of goods sold and inventory8 Reporting and interpreting property, plant, and equipment; intangibles; and natural resources9 Reporting and interpreting liabilities10 Reporting and interpreting bond securities11 Reporting and interpreting stockholders' equity12 Statement of cash flows.
Reference Books	<p>Slides and the following texts:</p> <p>Robert Libby, Patricia A. Libby, and Frank Hodge. ISE Financial Accounting, 10th Edition. McGraw Hill Education, 2020.</p>
Teaching Methods	<p>Frontal lectures.</p> <p>Tutorials.</p> <p>Practical teamwork.</p> <p>Case studies..</p>
Assessment	<p>The assessments aim at evaluating whether and to what extent the students have achieved the learning objectives.</p> <p>Attendance: 10% (effort-based).</p>



Six (6) pop-up polls will take place during Webex meetings, where the student should timely respond to the poll to confirm their attendance. Each counts 0.5 point toward the final course grade.

Multiple Midterm exams: 60% (merit-based).

An on-line, written exam covering chapters 1-6 and consisting of a mix of multiple-choice questions and essay questions.

More detailed information will be available at the beginning of the course.
