

Financial Statements Analysis

Academic Year: ( 2018 / 2019 )

Review date: 12-04-2018

Department assigned to the subject: Business Administration Department

Coordinating teacher:

Type: Electives ECTS Credits : 6.0

Year : Semester :

DESCRIPTION OF CONTENTS: PROGRAMME

Session 1: Financial Statements (1): Statement of Financial Position and Profit and Loss Account

1. International standards reporting regulation
2. Statement of Financial Position
3. Profit and Loss Account
4. Cases

Session 2: Financial Statements (2): Cash Flow Statement

- 2.1. Introduction
- 2.2. Methods of calculation and reporting
- 2.3. Interpretation
- 2.4. Cases and exercises

Session 3: Introduction to Financial Statement Analysis

- 3.1. Introduction
- 3.2. Trend analysis
- 3.3. Common-size analysis

Session 4: Analysing Profitability

- 4.1. Introduction
- 4.2. Financial and Economic performance
- 4.3. Analysing margins

Session 5: Analysing Solvency and liquidity

- 5.1. Introduction
- 5.2. Solvency ratios
- 5.3. Liquidity ratios

Session 6: Analysing Efficiency and Market ratios

- 6.1. Introduction
- 6.2. Efficiency ratios
- 6.3. Market ratios

Session 7: Sector Analysis

- 6.1. Introduction
- 6.2. Cluster analysis
- 6.3. Cases

Session 8: Bankruptcy Prediction

- 8.1. Introduction
- 8.2. Discriminant analysis
- 8.3. Multi-discriminant analysis
- 8.4. Logit Analysis

Session 9: Firm Valuation

- 9.1. Introduction
- 9.2. Prospective analysis: forecasting
- 9.3. Valuation using multiples
- 9.4. Discounted cash flows model

% end-of-term-examination: 60

% of continuous assessment (assignments, laboratory, practicals...): 40

