

Academic Year: ( 2023 / 2024 )

Review date: 10-06-2021

Department assigned to the subject: Business Administration Department

Coordinating teacher: BAFUNDI , ANDREA

Type: Electives ECTS Credits : 6.0

Year : 1 Semester : 1

**REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)**

It is recommended some basic knowledge of introductory accounting/finance/economics.

**OBJECTIVES**

Apply prior knowledge in economics/finance/accounting to:

- Understand the content of financial statements
- Understand why firms report certain information
- Be able to read between the lines in financial statements
- Be a sophisticated user of accounting/financial information

Obtain applied knowledge of:

- Financial Statements Analysis
- Firm valuation using accounting numbers

**DESCRIPTION OF CONTENTS: PROGRAMME**

Description of contents:

1. Introduction to accounting and to the financial statements
2. Accounting analysis
3. Financial statements analysis through ratios
4. Forecasting
5. Firm valuation using accounting numbers
6. Corporate governance and accounting quality

**LEARNING ACTIVITIES AND METHODOLOGY**

- Lectures
- Discussion in class of examples and cases

**ASSESSMENT SYSTEM**

- 20% Midterm exam
- 50% Final exam
- 25% Group work
- 5% Participation

<b>% end-of-term-examination:</b>	50
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	50

**BASIC BIBLIOGRAPHY**

- Palepu, Healy, Peek Business Analysis and Valuation, IFRS edition. Fifth edition. South - Western. Cengage Learning..

