

COURSE OF STUDY: Business Administration

ACADEMIC YEAR: 2024-2025

ACADEMIC SUBJECT: *Financial statement analysis*

General information	
Year of the course	<i>I year, II year and III year – elective teaching</i>
Academic calendar (starting and ending date)	<i>II semester - from 17-02-2025 to 30-05-2025</i>
Credits (CFU/ETCS):	<i>6 CFU</i>
SSD	<i>SECS-P/07 Economia Aziendale</i>
Language	<i>Italian</i>
Mode of attendance	<i>Not mandatory</i>

Professor	
Name and Surname	Fabio De Matteis
E-mail	fabio.dematteis@uniba.it
Telephone	---
Department and address	<i>Taranto, via Ancona (Business and economics building)</i>
Virtual room	---
Office Hours (and modalities: e.g., by appointment, on line, etc.)	At the end of each lesson and/or by appointment according to students' needs

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
<i>150</i>	<i>48</i>		<i>102</i>
Course prerequisites			
<i>6</i>	<i>6</i>		

Learning Objectives	<i>The objective of the course is to examine from a conceptual, methodological and operational perspective the fundamental techniques of financial statement analysis, with the aim of arriving at an assessment of the economic and financial performance and value of companies, by means of strategic diagnosis and financial statement analysis tools.</i>
Course prerequisites	Basic knowledge of business economics and general accounting

Teaching strategies	<i>Frontal lessons, workshops, case studies</i>
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Expected learning outcomes in terms of	
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<p>Knowledge and understanding on:</p> <p>Applying knowledge and understanding on:</p> <p>Soft skills</p>	<p>The student will be provided with theoretical knowledge on the main aspects of budget analysis techniques, developing the ability to understand them preparatory to the practical application of the same techniques.</p> <p>On the basis of theoretical knowledge, applied knowledge will be developed, so that the student can understand how to put into practice what has been learnt at the theoretical level.</p> <ul style="list-style-type: none"> • <i>Making informed judgments and choices</i> The student will be enabled to develop initial judgement skills with regard to business performance. • <i>Communicating knowledge and understanding</i> The student will have the opportunity to develop and practise communication skills related to the concepts and technical terminology of the subject through discussion and exposure opportunities during the course. • <i>Capacities to continue learning</i> The student will be challenged to develop the ability to learn new concepts not only through the use of his or her mnemonic skills, but above all by developing autonomous analysis skills
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Syllabus	
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Content knowledge	<p><i>Financial statement analysis</i> The prerequisites of financial statement analysis The verification of accounting quality and information gathered The management analysis model Financial statement comparisons</p> <p><i>The construction of accounting schedules for financial statement analysis</i> <i>Reclassification of the Financial statement</i> <i>Reclassification of the Profit and Loss Account</i> <i>Preparation of the Cash flow statement</i></p> <p><i>Indicators for management analysis</i> Company growth Operating profitability Solvency Net profitability Analysis of the Consolidated Financial Statements</p>
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Texts and readings	<i>Giunta F., Pisani M., L'analisi di bilancio, Apogeo Education, Milano, Ultima Edizione.</i>
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Notes, additional materials	<i>Materials provided by the Professor</i>
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Repository	<i>Material available on request forwarded to the Professor</i>
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Assessment	
Assessment methods	Oral exam
Assessment criteria	<ul style="list-style-type: none"> • <i>Knowledge and understanding</i> Ability to reason on management logic and possible interconnections between different areas of management. • <i>Applying knowledge and understanding</i> Verification of the knowledge of management tools and the ability to link theoretical and applicative aspects. • <i>Autonomy of judgment</i> Critical ability to identify strengths and weaknesses of the analyzed logic and application tools. • <i>Communicating knowledge and understanding</i> Accuracy in expressing concepts correctly and clearly using the appropriate technical terminology. • <i>Communication skills</i> Level of in-depth study and exposure of the acquired knowledge. • <i>Capacities to continue learning</i> Ability to acquire additional knowledge to that covered during the course
Final exam and grading criteria	<i>A maximum of 5 points will be awarded for each of the above evaluation criteria. The examination is deemed passed when the mark is greater than or equal to 18. In case of excellence, honours will be awarded</i>
Further information	
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