FACULTY OF ECONOMICS

DEGREE COURSE: BUSINESS AND ECONOMICS BA

SUBJECT: FINANCIAL STATEMENT ANALYSIS

LECTURER: ANTONELLA LORENZONI
Email address: antonella.lorenzoni@uniecampus.it

OBJECTIVES
This course aims to provide the main tools for a critical examination of the financial statements. We want to convey to students the knowledge about the structure and the construction methodology of a budget. The analysis of budget data through the most common indices is used in order to deepen the analysis concerning firm's financial performance.

CONTENTS
1 Introduction to the budget
2 The financial statements in general
3 Balance sheet
4 Income statement
5 Reclassification of the income statement and balance sheet
6 Balance sheet ratios for the analysis of profitability, operational efficiency, financial risk, liquidity, structure
7 Reading integrated indices
8 Analysis of financial movements and nods to the cash-flow statement

ASSESSMENT
Written exam: multiple choice and open questions

RECOMMENDED TEXTBOOKS