

General Information	
Academic subject	Financial Statement Analysis
Degree course	Economics and Business Administration
Curriculum	Economics and Business Administration
ECTS credits	6
Compulsory attendance	No
Language	Italian

Subject teacher	Name Surname	Mail address	SSD
	Giammaria Zilio	<a href="mailto:giammaria.zilio@uniba.it">giammaria.zilio@uniba.it</a>	SECS-P/07

ECTS credits details	Disciplinary area	SSD	Credits
Basic teaching activities	Business Economics	SECS-P/07	6

Class schedule	
Period	Second semester
Year	III year
Type of class	Lectures

Time management	
Hours	150
In-class study hours	48
Out-of-class study hours	102

Academic calendar	
Class begins	February 2022
Class ends	May 2022

Syllabus	
Prerequisites/requirements	
Expected learning outcomes	<ul style="list-style-type: none"> <li>• <i>Knowledge and understanding</i> The teaching of company methodologies and quantitative determinations aims to examine the fundamental techniques of balance sheet analysis from a conceptual, methodological and operational point of view, with the aim of arriving at an assessment of the economic, financial and value performance of companies, through strategic diagnosis and budget analysis tools.</li> <li>• <i>Applied knowledge and understanding</i> Through the analysis of cases and the implementation of exercises, students will be helped to develop initial skills and competences in the use of techniques and tools for reading and budget analysis.</li> <li>• <i>Autonomy of judgment</i> The student will be able to independently formulate an opinion on the economic and financial performance of companies.</li> <li>• <i>Communication skills</i> The student will acquire the ability to express themselves and communicate, using the characteristic knowledge and technical language learned during the course.</li> </ul>

	<ul style="list-style-type: none"> <li>• <i>Ability to learn</i></li> </ul> <p>The student will develop the ability to independently tackle new, more in-depth learning paths on reading and budget analysis.</p>
Contents	<p>The course will examine the following aspects:</p> <p><i>Analysis of the financial statements</i>  The assumptions of the budget analysis  Verification of accounting quality and information collected  The management analysis model  Budget comparisons</p> <p><i>The construction of the accounting statements for the analysis of the financial statements</i>  The reclassification of the balance sheet  The reclassification of the income statement  The preparation of the Financial Statement</p> <p><i>Indicators for management analysis</i>  Business growth  Operational profitability  Solvency  Net profitability - Solvency  The analysis of the consolidated financial statements</p>
Course program	
Bibliography	<p>Giunta F., Pisani M., Financial Statement Analysis, Apogeo Education, Milano, Latest edition.</p> <p>- Teaching material by the teacher (only for attending students).</p>
Notes	
Teaching methods	Lectures and case discussion
Assessment methods	Oral exam
Evaluation criteria	<ul style="list-style-type: none"> <li>• The student understands which concepts are best suited to interpret company performance;</li> <li>• The student knows how to apply the knowledge learned to budget analysis;</li> <li>• The student is able to independently organize the presentation of budget analysis issues.</li> </ul>
Further information	