

COURSE OF STUDY IN ECONOMICS AND BUSINESS ADMINISTRATION
ACADEMIC YEAR 2023-2024
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>First semester</i>
Credits (CFU/ETCS):	6
SSD	<i>SECS-P/07</i>
Language	Italian
Mode of attendance	<i>Optional</i>

Professor/ Lecturer	
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Virtual room	<i>Teams page of the Financial Statement Analysis course</i>
Office Hours (and modalities: e.g., by appointment, on line, etc.)	<i>On line - Monday-Wednesday-Friday, 09:00 AM-18:00 PM, Microsoft Teams</i>

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
150	48		102
CFU/ETCS			
6	6	0	0

Learning Objectives	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.
Course prerequisites	Knowledge of the institutions of business administration, general and applied accounting

Teaching strategies	<i>Frontal teaching, interactive teaching based on presentation of business cases and exercises</i>
Expected learning outcomes in terms of	
Knowledge and understanding on:	The teaching of methodologies and quantitative determinations of the company aims to examine from a conceptual, methodological and operational point of view the fundamental techniques of analysis of the financial statements, with

	the aim of arriving at an evaluation of the economic and financial performance of companies, through tools of strategic diagnosis and analysis of the financial statements.
Applying knowledge and understanding on:	Through the analysis of cases and the realization of exercises, the student will be helped to develop initial skills and competences in the use of techniques and tools for reading and analyzing the budget
Soft skills	<ul style="list-style-type: none"> • <i>Autonomy of judgment</i> The student will be able to independently formulate a judgment on the economic and financial performance of companies. • <i>Communication skills</i> The student will acquire the ability to express himself and communicate, using the characteristic knowledge and technical language, learned during the course. • <i>Ability to learn</i> <ul style="list-style-type: none"> ○ The student will develop the ability to independently face new more in-depth learning paths on reading and budget analysis.
Syllabus	
Content knowledge	<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>
Texts and readings	<p><i>Giunta F., Pisani M., Financial Statement Analysis, Apogeo Education, Milano, Latest edition.</i></p> <p>- Teaching material by the teacher (only for attending students).</p>
Notes, additional materials	
Repository	<i>Learning material is available on Teams</i>
Assessment	
Assessment methods	Oral exam
Assessment criteria	<ul style="list-style-type: none"> • Knowledge and understanding The teaching of methodologies and quantitative determinations of the company aims to examine from a conceptual, methodological and operational point of view the fundamental techniques of analysis of the financial statements, with the aim of arriving at an evaluation of the economic and financial performance of companies, through tools of strategic diagnosis and analysis of the financial statements. • <i>Applied knowledge and understanding</i>

	<p>Through the analysis of cases and the realization of exercises, the student will be helped to develop initial skills and competences in the use of techniques and tools for reading and analyzing the budget.</p> <ul style="list-style-type: none"> • <i>Autonomy of judgment</i> <p>The student will be able to independently formulate a judgment on the economic and financial performance of companies.</p> <ul style="list-style-type: none"> • <i>Communication skills</i> <ul style="list-style-type: none"> ○ The student will acquire the ability to express himself and communicate, using the characteristic knowledge and technical language, learned during the course. Ability to learn The student will develop the ability to independently face new more in-depth learning paths on reading and budget analysis.
Final exam and grading criteria	<i>The assessment of learning provides for the attribution of a final grade expressed out of thirty</i>
Further information	
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