

Instructor's name	Francesco VENTURELLI
BA	BUSINESS ECONOMICS (Triennale EA)
Academic year	2014-2015
Term	First
Credits	8
Subject area	SECS-P/07

Course of FINANCIAL STATEMENT ANALYSIS (a.a. 2014-2015)
(Prof. VENTURELLI Francesco)

Università degli Studi di Bari Aldo Moro
BA in Business Economics

Admission criteria

General Accounting

Aims of the course

This course aims at resuming and developing the theoretical and methodological concepts of General and Applied Accounting courses, with particular focus to the analysis of financial statements in order to study the different aspects of the management of a company: financial, economic and patrimonial.

The course deals with the main methodologies of financial statement analysis in order to better understand financial statements' captions and related information. This involves the analysis and the critical examination of financial statements.

Furthermore, this course aims at operating a synthesis of theory and professional practice, especially through the examination of real financial statements and business cases.

Course outline

Aims of financial statement analysis. Content and usefulness of statutory financial statements and target of financial statement analysis. The interpretation of financial statements' captions and data. Reclassification of financial statements. Balance sheet reclassification and related analysis. Income statement reclassification and related analysis. Equity solidity and considerations on the degree of dependence from borrowings and financing in general. The analysis of financial position and structure. The analysis of the economic results and structure. Overview of financial statements ratios. The analysis of cash flows. Typologies of cash flow statements.

Reading material

Textbook: Giovanni Ferrero, Flavio Dezzani, Piero Pisoni, Luigi Puddu, *Analisi di bilancio e rendiconti finanziari*, Dott. Aldo Giuffrè Editore S.p.A. Milano, 2006.

Other references to be provided by the professor.

Assessment methods

- Esoneri: No

- Prova Scritta: No
- Colloquio Orale: Si

Tutorials

- Corso presente nella zona in e-learning del Sito Web di Facoltà: No

Teaching methods

- Cicli interni di lezione: No
- Corsi integrativi: No
- Esercitazioni: Si
- Seminari: Si
- Attività di laboratorio: No
- Project work: No
- Visite di studio: No