



Course Syllabus

Course Code	Course Title	ECTS Credits
FIN-440DL	Financial Analysis	6
Prerequisites	Department	Semester
ACCT-111DL, FIN-266DL	Economics and Finance	Fall/Spring
Type of Course	Field	Language of Instruction
Required	Finance	English
Level of Course	Lecturer(s)	Year of Study
1 st Cycle	Dr. Christos Grose	3 rd or 4 th
Mode of Delivery	Work Placement	Corequisites
Distance Learning	N/A	None

Course Objectives:

The main objectives of the course are to:

- Examine financial statement analysis's role in different business analysis types such as equity and credit analysis. Demonstrate the strategies underlying business activities and their effects on financial statements.
- Examine the processes and methods of financial analysis. Identify the different users and demonstrate analytical tools and techniques to meet the users' objectives. Explain how analysis tools and techniques enhance users' decisions including company valuation and lending decisions.
- Discuss the importance and limitations of accounting data for analysis purposes along with the significance of conducting accounting analysis for financial analysis.

Learning Outcomes:

After completion of the course students are expected to be able to:

1. Prepare trend and common size analyses, review descriptive material and compare results with other sources of data like industry averages, competition, etc.
2. Analyse current assets and liabilities and prepare a ratio analysis using these items.
3. Assess the long-term debt paying ability using ratios based on the statement of profit or loss and the statement of financial position.

4. Prepare profitability ratio analysis and interpret the results from the point of view of shareholders, creditors, and managers.
5. Calculate investment ratios to evaluate the returns and risks of the investments.

Course Content:

1. Financial Statements – A critical review
2. The importance of financial statement analysis
3. Trend, horizontal and vertical analysis
4. Liquidity of short-term assets and related debt-paying ability
5. Liquidity ratios
6. Profitability ratios
7. Long-term debt-paying ability and solvency ratios
8. Activity ratios
9. Investment ratios

Learning Activities and Teaching Methods:

Teaching material including PowerPoint presentations and additional readings; Synchronous meetings (WebEx); Asynchronous video presentations; Forums; Chat; Quizzes; Case studies and other suggested readings (scientific papers, journal articles); Formative and summative assessments.

Assessment Methods:

Assignments, Coursework Accounting, Final Examination

Required Textbooks / Readings:

Title	Author(s)	Publisher	Year	ISBN
Financial Reporting and Analysis, 13 th Ed.	Gibson C.	South-Western Cengage Learning	2013	978-1473760219 eBook: 9781285277707
Link: https://ibfbzu.edu.pk/wp-content/uploads/2020/08/Charles-H.-Gibson-Financial-Reporting-and-Analys.pdf				

Recommended Textbooks / Readings:

Title	Author(s)	Publisher	Year	ISBN
Financial Accounting and Reporting, 15 th Ed.	Barry, E., Elliott, J.	Pearson Education Limited	2012	9780273760818
Financial Accounting and Reporting, 17 th Ed.	Elliott, B., and Elliott, J.	FT Prentice Hall	2015	9781292080505
Link: https://www.uwcentre.ac.cn/haut/wp-content/uploads/2019/02/Text-Book-17-ed.pdf				
Intermediate Accounting, 17 th Ed.	Kieso, E., Weygandt, J. and Warfield, T.	John Wiley & Sons Incorporated	2019	9781119503682
Financial Accounting, Reporting and Analysis, 2 nd Ed.	Maynard, J.	Oxford University Press	2017	9780198745310
Principles of Accounting, Greek Edition.	Needles B., Marian P., and Crowson, S.	Broken Hill Publishers	2016	9789963258666
Financial Statement Analysis and Security Valuation	Penman S.	McGraw-Hill	2013	9780078025310
Applying International Financial Reporting Standards, 3 rd Ed.	Picker R., Leo K., Loftus J., Wise V., Clark K. and Alfredson K.	John Wiley & Sons	2013	9780730302124