Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Finanz und Bilanzanalyse
Code der Lehrveranstaltung	27354
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	ECON-06/A
Sprache	Italienisch
Studiengang	Bachelor in Wirtschaftswissenschaften und Betriebsführung
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	dr. Fabio Ciaponi, Fabio.Ciaponi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/40631
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Zweites Semester
Studienjahr/e	3
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	
Inhaltsangabe	The main objective of this course is to provide the basic knowledge to: (a) read, interpret and analyse financial statements in order to make business decisions regarding investments, credit or resource allocation; (b) compare financial statements; (c) analyse the quality of results

	d) understand and present the company's financial results to stakeholders.
Themen der Lehrveranstaltung	The course introduces the main techniques for the critical analysis of financial statements, aimed at assessing company performance and forecasting future results. The relationships between operational decisions, financial structure and economic results are deepened, also from a prospective perspective. Financial statement analysis is approached with a quantitative approach, integrating Excel tools, interpretative models and critical reading of accounting data. Main topics: Reclassification of financial statements and analysis by margins and indices Analysis of the cash flow statement Operating profitability and financial sustainability Profit quality and earning management Economic and financial forecasts Business valuation and communication of results
Stichwörter	Budgetary analysis Indices and margins Reclassification Cash Flows Quality of earnings Company valuation Financial communication

	Prospective analysis Excel tutorials
Empfohlene Voraussetzungen	Prior attendance of the 'Introduction to Accounting' course and a sound knowledge of: Financial statements and the double-entry method Descriptive statistics and data analysis Concepts of Excel and basic table and formula construction skills
Propädeutische Lehrveranstaltungen	
Unterrichtsform	The course alternates: Lectures with real-life examples Analysis of case studies Classroom exercises with spreadsheets Individual readings and insights
Anwesenheitspflicht	Participation not compulsory, but strongly recommended
Spezifische Bildungsziele und erwartete Lernergebnisse	ILO (Intended Learning Outcomes) ILO 1 Knowledge and understanding ILO 1.1 knowledge and understanding of the role of expectations in financial markets, consumption and monetary and fiscal policies ILO 1.2 understanding of exchange rate mechanisms and monetary and fiscal policies in the European Monetary Union ILO 1.3 understanding of the use of non-renewable resources and the principles of sustainability ILO 2 Ability to apply knowledge and understanding ILO 2.1 know how to carry out an analysis of the demand for goods and services and assess the cost structure, its role and its importance for business decisions ILO 2.2 knowing how to analyse economic activity with regard to

	sustainability ILO 3 Autonomy of judgement ILO 3.1 perform a critical analysis of facts and situations ILO 3.2 choose the most appropriate quantitative and qualitative methods of analysis ILO 2.3 finding the necessary information in databases, legal sources and scientific literature ILO 4 Learning skills ILO 4.1 finding the necessary information to keep abreast of the changing reference context, both general and specialised
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	Knowledge and understanding: Knowledge of the main financial statement items and schedules Knowledge of tools for static, dynamic and comparative analysis of company data Understanding of the quality of reporting and techniques for forecasting results Application and judgement skills: Building worksheets for automated analysis Assess the quality of accounting data and identify distortions Simulate alternative scenarios and estimate economic and financial impacts Apply forecasting methods and sensitivity analysis under conditions of uncertainty Transversal competences Use IT tools and software for accounting and economic analysis Effectively communicate quantitative results in Italian, German and

	English Work in teams and develop reports consistent with international professional standards
Art der Prüfung	Attending students: Midterm written (30%) Final written exam (70%) Non-attending students Final written examination (100%) The exact formula will be communicated on the first day of class. ILOs 1 to 4 assessed
Bewertungskriterien	Completeness and technical correctness of the analysis Capacity for synthesis and critical interpretation Quality of written/oral communication Accuracy in the use of quantitative and computer tools Active participation (for those attending)
Pflichtliteratur	Slides, exercises and supplementary readings provided by the lecturer Handouts and Excel templates available on OLE/Teams Case studies distributed in the classroom
Weiterführende Literatur	**F. Giunta, M. Pisani**, *L'analisi di bilancio*, Apogeo - Maggioli Editore, 2016
Weitere Informationen	Compulsory registration on OLE to access materials The use of a laptop is strongly recommended

	The course is held in Italian, with possible materials also in English
Ziele für nachhaltige Entwicklung (SDGs)	Menschenwürdige Arbeit und Wirtschaftswachstum