

# Syllabus

## *Kursbeschreibung*

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

	d) understand and present the company's financial results to stakeholders.
<b>Themen der Lehrveranstaltung</b>	<p>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.</p> <p>Main topics:</p> <p>Reclassification of financial statements and analysis by margins and indices</p> <p>Analysis of the cash flow statement</p> <p>Operating profitability and financial sustainability</p> <p>Profit quality and earning management</p> <p>Economic and financial forecasts</p> <p>Business valuation and communication of results</p>
<b>Stichwörter</b>	<p>Budgetary analysis</p> <p>Indices and margins</p> <p>Reclassification</p> <p>Cash Flows</p> <p>Quality of earnings</p> <p>Company valuation</p> <p>Financial communication</p>

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

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

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

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