

Programme of "ECONOMIA ED ORGANIZZAZIONE AZIENDALE"
FINANCIAL STATEMENTS ANALYSIS AND INVESTMENTS' FINANCIANCIAL APPRAISAL

- Code: **I0745**
- type of course unit (compulsory, optional): **Compulsory**
- level of course unit (e.g. first, second or third cycle; sub-level if applicable): **First cycle**
- year of study (if applicable): **1ST year, semester: 1st semester**

Number of ECTS credits: **6 (workload is 150 hours; 1 credit = 25 hours)**
 Workload is the global work. The value of 1 credit can change between a module and an other

Teacher:

1	Course objectives	<p>The goal of this course is to provide the motivations, definitions and techniques for the analysis of financial statements (Balance sheet, Profit & Loss Account and Cash flow Statement). Additional objective is to provide a framework, concepts, and tools for analyzing financial decisions based on fundamental principles of modern financial theory.</p> <p>On successful completion of this module, the student should be able to analyze financial statements using ratios and other indicators.</p> <p>For investment evaluations section the approach is rigorous and analytical and based on discounted cash flow techniques.</p> <p>This course is the entry level for managerial topics.</p>
2	Course content and Learning outcomes (Dublin descriptors)	<p>Topics of the module include: Accounting: definition and role within firms Balance sheet: structure and analysis techniques Profit & Loss Account: structure and analysis techniques Cash flow statement: structure and analysis techniques The Time Value of Money Evaluating a Single Project Comparison and Selection among Alternatives</p> <p>On successful completion of this module, the student should</p> <ul style="list-style-type: none"> - have profound knowledge of financial statements - have knowledge and understanding what information can be kept by financial statements - analyze and evaluate firms economic and financial performances - have understanding of the principles, basic concepts, and methodology of engineering economy; - have developed proficiency engineering economy methods and with the process for making rational decisions that a future engineer is likely to encounter in professional practice. - demonstrate capacity for reading and understand other texts on related topics.
3	Prerequisites and learning activities	The student does not need any prerequisite
4	Teaching methods and language	<p>Lecture and exercise Language: Italian Ref. Text books (alternatives): Anthony, R.N., Hawkins, D.F., Macri, D.M., Merchant, K.A., Il bilancio Analisi economiche per le decisioni e la comunivazione delle performance, McGraw Hill</p> <p>Sullivan, Wicks & Koelling, Engineering Economy, 15/e, Prentice Hall</p>
5	Assessment methods and criteria	Written and oral exam