Georg-August-Universität Göttingen **Module M.WIWI-BWL.0018: Financial Statement Analysis**	6 C 4 WLH

Learning outcome, core skills: After successfully participating in this course, students are able to: • explain fundamental concepts of financial statement analysis and the general structure of financial statements, • understand how the environment and the company's strategy can shape financial statements, • apply different analysis tools like business strategy analysis, accounting analysis, financial analysis, and prospective analysis, • standardise, adjust, and analyse financial statements, • asses pros and cons of different valuation concepts and the implications for firm valuation, • develop a critical perspective on the reporting and evaluation of companies.	**Workload:** Attendance time: 56 h Self-study time: 124 h

Course: M.WIWI-BWL.0018.Lec **Financial Statement Analysis** (Lecture) *Contents*: Financial statements provide data on public corporations' economic activities and are the basis for a wide range of business analyses. This course presents different analysis tools using financial statements like business strategy analysis, accounting analysis, financial analysis, prospective analysis, and debt security analysis. Using these tools, students learn (1) how to generate performance expectations through industry analysis and competitive strategy analysis; (2) how to evaluate accounting quality by assessing accounting policies and estimates; (3) how to analyze performance using ratios and cash flow analysis; (4) how to make forecasts and value firms; (5) how to assess the creditworthiness of a company.	2 WLH
Course: M.WIWI-BWL.0018.Ex **Financial Statement Analysis** (Exercise) *Contents*: In the exercise, students practice the different analysis tools with exercises and apply the analyses to small case studies.	2 WLH
Examination: Written examination (60 minutes) M.WIWI-BWL.0018.Mp: Financial Statement Analysis	6 C

Examination requirements: Students are expected to be familiar with the concepts of financial statement analysis, firm valuation, and credit analysis. Additionally, they are able to apply that knowledge to real-world cases.	

Admission requirements: none	**Recommended previous knowledge:** M.WIWI-BWL.0002 IFRS Financial Reporting

Language: English	**Person responsible for module:** Prof. Dr. Vanessa Flagmeier
Course frequency: each summer semester	**Duration:** 1 semester[s]
Number of repeat examinations permitted: twice	**Recommended semester:** 2 - 3
Maximum number of students: not limited	