



Universität Ulm

Master of Science Management and Economics (PO 2019)

Financial Statement Analysis

Code 8818470250

ECTS credits 2

Attendance time 1

Language of instruction english

Duration 1

Cycle each Winter Semester

Coordinator Professor Dr. Kai-Uwe Marten; Institute of Accounting and Auditing

Instructor(s) Professor Dr. Kai-Uwe Marten; Institute of Accounting and Auditing

Allocation of study programmes M.Sc. Management and Economics

Recommended prerequisites Module "Intermediate Financial Accounting" and "Advanced Financial Accounting"

Learning objectives

Besides the analysis of financial statements, this course comprises the analysis of statements of cash flow, notes and management reports as well as the use of accounting policy instruments. The students should be able to analyse and interpret national and international financial statements independently, especially in consideration of current international developments. The course also addresses interim financial reporting and ad hoc announcements.

After successful completion of the module, students are able to evaluate individual and consolidated financial statements with in literature illustrated scopes and to assess the financial and economic situation of the company.

Syllabus

- Analysis of investment (scope of accounts receivable, scope of inventories, investment quota, scope of property, plant and equipment)
- Analysis of financing (capital structure, profitability figures, Leverage-Effect)
- Analysis of liquidity (liquidity ratio, gearing ratio, cashflow)

- Analysis of sources of income (analysis of operating income, analysis of expense structure, analysis of profitability, analysis of value added)
- Economic Value Added
- Cash Value Added
- Cash Flow Return on Investment
- Interim financial reporting
- Ad-hoc publicity

Literature

No english version available yet

- Allen, B. R./Simko, P. J. (2009): An Overview of Financial Statement Analysis: The Mechanics, abrufbar im Internet unter URL: http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1417151 (Stand 15.6.2011).
- Biddle, G. C./Bowen, R. M./Wallace, J. S. (1999): Evidence on EVA®, in: Journal of Applied Corporate Finance, Jg. 12, Nr. 2, S. 69-79.
- Suthan, A. (2010): Fundamental of Financial Statement Analysis, abrufbar im Internet unter URL: http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1588981 (Stand: 15.6.2011).
- Coenenberg / Haller / Schultze (2012): Jahresabschluss und Jahresabschlussanalyse - Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen - HGB, IAS/IFRS, US-GAAP, DRS; 22nd edition, Stuttgart.
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Teaching and learning methods

Lecture (1 lecture hour per week)

Workload

Attendance: 20 h

Private study: 40 h

Total: 60 h

Assessment

The grade of the module will be the grade of the written exam. No prerequisites are necessary for exam registration.

Grading procedure

The grade of the module will be the grade of the exam.

Basis for

Schwerpunktfach Rechnungswesen und Wirtschaftsprüfung, Schwerpunktfach Unternehmensführung und Controlling, Wahlpflicht BWL
