

Financial Performance Analysis Gr. 1

EM054ME2B1

Program

Bachelor
BAI 3A Bachelor Affaires Internationales

UE

Financial Performance Analysis

Semester

B

Discipline

Finance

Contact hours

27 H

Number of spots

45

ECTS

5

Open to visitors

Yes

Language



Coordinator

Francis OSEI-TUTU



List of lecturers

Lecturer(s)	Email	Contact hours - lecture
Francis OSEI-TUTU	oseitutu@em-strasbourg.eu	27 h

Pedagogical contribution of the course to the program

LEARNING GOAL 1 : Students will know, understand, and use management tools appropriately.

Students will demonstrate knowledge of management tools in their scope of action.

Students will know how to implement their knowledge within an organization.

LEARNING GOAL 3 : Students will be able to adapt effectively in an international environment.

Students will communicate their ideas effectively, both orally and in writing, in French and in two additional languages.

Description

After attending this course, the students will be able to identify the main financial statements and understand how to read them. They will follow the main steps of a basic financial analysis, compute and interpret key financial indicators to assess the financial situation of the business.

The content of this course is nearly identical to the course "Essential concepts in financial analysis" and close to the course "IFRS principles: the keys to understand the financial statements" (semester A).

You are allowed to register for only one of these three courses.

Teaching methods

Face-to-face

- Lectures
- Tutorials
- E-learning

In group

No items in this list have been checked.

Interaction

- Discussions/debates

Others

No items in this list have been checked.

Learning objectives

Cognitive domain

Upon completion of this course, students should be able to

- - (level 2) **Recognize** - the need for effective accounting systems
 - - (level 2) **Describe** the contents of financial documents (income statement, balance sheet and cash flow statement), their underlying principles and their interdependencies.
 - - (level 2) **Indicate** the main key financial indicators used while analysing accounts
 - - (level 2) **Indicate** the main steps to conduct a financial analysis (profitability, efficiency value creation and risk analysis)
 - - (level 4) **Differentiate** between the different key performance indicators to highlight strengths and weaknesses of a firm's financial situation
-

Affective domain

Upon completion of this course, students should be able to

None affective domain have been associated with this course yet

Outline

This course will constitute 27 hours of lectures in class.

In parallel, students will complement their knowledge while using the crossknowledge materials developed specifically on "financial statements" and "financial analysis". These materials include commented slide show sessions, quiz allowing student to test their knowledge and "essentials' sheets" summarizing key concepts.

The following concepts will be covered:

I General introduction

II Financial statements

1. Profit and loss statement
2. Balance sheet
3. Cash flow statement
4. Relationships between financial statements

III Financial analysis

1. The need for financial analysis
 2. Profitability analysis
 3. Efficiency analysis
 4. Performance analysis
 5. Risk analysis
 6. Conclusion: How to conduct a financial analysis?
-

No prerequisite has been provided

Knowledge in / Key concepts to master

Basic knowledge in management, accounting and corporate finance

Teaching material

Mandatory tools for the course

No items in this list have been checked.

Documents in all formats

- Worksheets

Moodle platform

- Upload of class documents
- Assessments

Software

No items in this list have been checked.

Additional electronic platforms

- CrossKnowledge

Recommended reading

Main reading material

CORPORATE FINANCE THEORY AND PRACTISE

Pierre Vernimmen , Pascal Quiry , Yann Le Fur , Maurizio Dallocchio , Antonio Salvi (WILEY)

CORPORATE FINANCE second edition,

Berck, DeMarzo (PEARSON)

Additional literature

VERNIMMEN newsletter:<http://www.vernimmen.com/html/letter/index.php>

lettre VERNIMMEN: <http://www.vernimmen.net/html/lettre/index.php>

EM Research: Be sure to mobilize at least one resource

Textbooks, case studies, translated material, etc. can be entered

No reading material has been provided.

Assessment

List of assessment methods

Intermediate assessment / continuous assessment 1 Class no. 6

Written and oral (60 Min.) / Individual / English / Weight : 40 %

This evaluation is used to measure L01.2, L02.1, L03.3

Final evaluation Last class

Written (90 Min.) / Individual / English / Weight : 60 %

This evaluation is used to measure L01.1, L01.2, L03.1, L03.3