Bachelor Degree in **Business Administration** (Degree Code: L-18) **Financial Statements and Economic-Financial Analysis**

A.Y. 2022-2023, Course Year: II, I Semester, 12 ECTS Credits

Prof. Antonella Silvestri

Course Information	Financial Statements and Economic-Financial Analysis (SSD: SECS-P/07) AY: 2022-2023, I Semester, 12 ECTS Credits (84 hours)
Teachers Information	Prof. Antonella Silvestri (SSD: SECS-P/07) e-mail: antonella.silvestri@unicz.it website: https://diges.unicz.it/web/docenti/silvestri-antonella/ Room 15 – Department of Law, Economics and Sociology (DiGES)
Course Description	The course of Financial Statements and Economic-Financial Analysis is ideally divided into two parts: in the first part, which is broader, the issues relating to the preparation of the financial statements on the basis of civil law and national accounting principles are dealt with; in the second part, the issue of static financial statements analysis is dealt with through the reclassification of the Income Statement and Balance Sheet and the calculation of the most significant profitability, equity and financial ratios on which to base the judgments of economy and solvency of the business. The knowledge acquired in the course of "Accounting and Business Economics" are fundamental for understanding the topics covered.
Course Goals and Expected Learning Outcomes (Knowledge and Understanding; Apply Knowledge and Understanding; Autonomy of Judgment; Communication Skills; Learning Ability)	The course aims to provide students with specific knowledge relating to the classification, evaluation and representation of values in the financial statements, in order to allow them to interpret the data presented in the accounting documents and to draw synthetic assessments on corporate performance. At the end of the course, students will have achieved the following learning outcomes: 1) will have acquired the basic knowledge aimed at the construction of the financial statements, its reclassification and the calculation of the main ratios; 2) will be able to draw up the financial statements and analyze the information of an economic and financial nature that derives from it; 3) is able to autonomously develop an opinion on the economic, equity and financial conditions of the company and to formulate assessments relating to the individual accounting items or to the financial statements as a whole; 4) is able to communicate fully and effectively using appropriate technical language and to interact with subjects with or without specialist knowledge on the subject; 5) will be able to independently investigate the main issues of the discipline required in professional or advanced study paths.
Program (Attending and Non-	The program includes the study of the following topics: - The functions of the financial statements;

- The financial statements according to civil law and national accounting standards; - The general clause and the drafting principles; - The mandatory formats of the Balance sheet and Income statement according to civil law; - The evaluation criteria of the main assets and liabilities items; - The Notes and the annexes to the financial statements; - The static financial statements analysis; purposes and methods - The reclassification of the Balance Sheet and Income Statement formats; - The main profitability, equity and financial ratios. The estimated time commitment required of the student for learning the contents of the program is approximately 240 hours. The estimated time commitment required of the student for learning the contents of the program is approximately 240 hours. The estimated time commitment required of the student for learning the contents of the program is approximately 240 hours. The estimated time commitment required of the student for learning the contents of the program is approximately 240 hours. The estimated time commitment required of the student for learning the contents of the program is approximately 240 hours. The estimated time commitment required of the student for learning the contents of the program is approximately 240 hours. Recommended textbooks:	attending students)	- The doctrina	al and regulatory ev	olution on the financia	statements;				
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18-20 Minimal orientation skills in the subject. Evident imperfections/gaps. 21-23 Superficial Correct method supported by coherent presentation/reasoning									
skills in the subject. Evident imperfections/gaps. 21-23 Superficial Correct method Able. knowledge. supported by coherent presentation/reasoning		40.30	•	_	Davely as Effect and				
Evident imperfections/gaps. 21-23 Superficial Correct method Able. supported by coherent presentation/reasoning		18-20		Barely sufficient	Barely sufficient.				
imperfections/gaps. 21-23 Superficial Correct method Able. knowledge. supported by coherent presentation/reasoning									
21-23 Superficial Correct method Able. knowledge. supported by coherent presentation/reasoning									
knowledge. supported by coherent presentation/reasoning		21-23		Correct method	Able.				
presentation/reasoning									
24-26 Good knowledge, Correct method Able.									
		24-26	Good knowledge,	Correct method	Able.				

	albeit not supported by substantial critical/systematic ability.	supported by coherent presentation/reasoning.		
27-29	Remarkable knowledge, supported by orientation skills in the subject and considerable critical thinking.	Correct method supported by coherent presentation/reasoning with hints of originality.	Able to focus the subject logically and coherently.	
30-30L	Excellent knowledge supported by outstanding orientation skills in the subject and profound critical thinking.	Correct method supported by coherent presentation/reasoning with noticeable originality.	Able to focus the subject logically and coherently.	