

Bachelor Degree in **Investigation Sciences** (Degree Code: L-14)

**Financial Statements Analysis**

A.Y. 2024-2025, Course Year: III, I Semester, 6 ECTS Credits

**Teacher: Prof. Antonella Silvestri**

<b>Course Information</b>	Financial Statements Analysis (ECON-06/A) AY: 2024-2025, I Semester, 6 ECTS Credits (36 hours)
<b>Teachers Information</b>	Prof. Antonella Silvestri (ECON-06/A) e-mail: <a href="mailto:antonella.silvestri@unicz.it">antonella.silvestri@unicz.it</a> website: <a href="https://diges.unicz.it/web/docenti/silvestri-antonella/">https://diges.unicz.it/web/docenti/silvestri-antonella/</a> Room 15 – Department of Law, Economics and Sociology (DiGES)
<b>Course Description</b>	The Financial Statement Analysis course provides the basic elements for understanding the composition and content of the financial statements, as governed by civil law and national accounting standards. In particular, the assets and liabilities items that define the content of the balance sheet are examined in depth.
<b>Course Goals and Expected Learning Outcomes (Knowledge and Understanding; Apply Knowledge and Understanding; Autonomy of Judgment; Communication Skills; Learning Ability)</b>	<p>The course aims to provide students with the knowledge necessary to understand the methods of representing the values in the financial statements, in order to put them in a position to interpret the data shown in the accounting documents.</p> <p>At the end of the course the students will have achieved the following learning outcomes in terms of:</p> <ol style="list-style-type: none"><li>1) basic knowledge aimed at the composition of the financial statements;</li><li>2) ability to interpret the economic-financial information emanating from the financial statements;</li><li>3) ability to autonomously formulate an opinion on the company's economic, patrimonial and financial conditions;</li><li>4) ability to communicate fully and effectively using an appropriate technical language;</li><li>5) ability to autonomously explore the main topics of the discipline required in professional paths or in advanced study paths.</li></ol>
<b>Program (Attending and Non-attending students)</b>	<p>The program includes the study of the following topics:</p> <ul style="list-style-type: none"><li>- The doctrinal and regulatory evolution of the budget;</li><li>- The financial statements according to civil law and national accounting standards;</li><li>- The general clause and the postulates;</li><li>- The mandatory schemes of the balance sheet and income statement according to</li></ul>

	<p>civil law;</p> <p>- the notes and the attachments to the financial statements;</p> <p>- Analysis of the content of the balance sheet.</p>																								
<b>Expected student workload</b>	The estimated time commitment required of the student for learning the contents of the program is approximately 90 hours.																								
<b>Teaching Methods</b>	<p>- Lectures;</p> <p>- Exercises and business case studies discussion;</p> <p>- Seminars.</p>																								
<b>Learning resources (textbooks, eventual further readings useful to a reader seeking additional information)</b>	<p><b>Recommended textbooks:</b></p> <ul style="list-style-type: none"> <li>- Montrone A., Ricciardi A., Rubino F.E. (2018), "La lettura economico-aziendale della gestione d'azienda. Il bilancio d'esercizio", Franco Angeli, Milan.</li> </ul> <p>Further teaching materials will be available on the UMG e-learning platform (slides, exercises and business cases).</p>																								
<b>Support activities</b>	<p>Student reception activities.</p> <p>Classroom exercises.</p>																								
<b>Attendance policy</b>	<p>The attendance policy is established by art. 8 of the University teaching regulation: <a href="http://www.unicz.it/pdf/regolamento_didattico_ateneo_dr681.pdf">http://www.unicz.it/pdf/regolamento_didattico_ateneo_dr681.pdf</a>.</p>																								
<b>Assessment methods</b>	<p>The course does not include intermediate assessment tests.</p> <p>The final exam will be in oral form.</p> <p>The final exam will be graded according to the following table.</p> <table border="1" data-bbox="464 1355 1423 2080"> <thead> <tr> <th>Vote</th> <th>Knowledge and comprehension</th> <th>Analysis and synthesis</th> <th>Use of bibliographic references</th> </tr> </thead> <tbody> <tr> <td>Fail</td> <td>Important gaps. Lexical inaccuracies.</td> <td>Irrilevant. Inappropriate use of digressions and generalizations.</td> <td>Not able.</td> </tr> <tr> <td>18-20</td> <td>Minimal orientation skills in the subject. Evident imperfections/gaps.</td> <td>Barely sufficient</td> <td>Barely sufficient.</td> </tr> <tr> <td>21-23</td> <td>Superficial knowledge.</td> <td>Correct method supported by coherent presentation/reasoning</td> <td>Able.</td> </tr> <tr> <td>24-26</td> <td>Good knowledge, albeit not supported by substantial critical/systematic ability.</td> <td>Correct method supported by coherent presentation/reasoning.</td> <td>Able.</td> </tr> <tr> <td>27-29</td> <td>Remarkable knowledge, supported by</td> <td>Correct method supported by coherent presentation/reasoning</td> <td>Able to focus the subject logically and coherently.</td> </tr> </tbody> </table>	Vote	Knowledge and comprehension	Analysis and synthesis	Use of bibliographic references	Fail	Important gaps. Lexical inaccuracies.	Irrilevant. Inappropriate use of digressions and generalizations.	Not able.	18-20	Minimal orientation skills in the subject. Evident imperfections/gaps.	Barely sufficient	Barely sufficient.	21-23	Superficial knowledge.	Correct method supported by coherent presentation/reasoning	Able.	24-26	Good knowledge, albeit not supported by substantial critical/systematic ability.	Correct method supported by coherent presentation/reasoning.	Able.	27-29	Remarkable knowledge, supported by	Correct method supported by coherent presentation/reasoning	Able to focus the subject logically and coherently.
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			orientation skills in the subject and considerable critical thinking.	with hints of originality.		
		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.	