

Bachelor Degree in **Business Economics** (Degree Code: L-18)
Financial Statements and Economic-Financial Analysis
 A.Y. 2024-2025, Course Year: II, I Semester, 12 ECTS Credits

Prof. Antonella Silvestri

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| Course Information | Financial Statements and Economic-Financial Analysis (SSD: ECON-06/A) AY: 2024-2025, I Semester, 12 ECTS Credits (84 hours) |
| Teachers Information | Prof. Antonella Silvestri (SSD: ECON-06/A) 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, more extensive part, the composition of the financial statements is studied and the evaluation problems of the main asset and liability items are addressed according to the civil law and national accounting standards; in the second part, the static analysis of the financial statements is explored through the reclassification of the two fundamental Income statement and Balance sheet statements and the calculation of the most significant profitability, equity and financial ratios on which to base the company's profitability and solvency judgments. <i>The knowledge acquired in the course of "Accounting and Business Economics" are fundamental for understanding the topics covered.</i> |
| 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-attending students) | The program includes the study of the following topics: - The functions of the financial statements; - The doctrinal and regulatory evolution on the financial statements; |

| | <ul style="list-style-type: none"> - 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. | | | | | | | | | | | | | | | | | | | | |
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| Expected student workload | The estimated time commitment required of the student for learning the contents of the program is approximately 240 hours. | | | | | | | | | | | | | | | | | | | | |
| Teaching Methods | <ul style="list-style-type: none"> - Lectures; - Exercises and business case studies discussion; - Seminars. | | | | | | | | | | | | | | | | | | | | |
| Learning resources (textbooks, eventual further readings useful to a reader seeking additional information) | <p>Recommended textbooks:</p> <ul style="list-style-type: none"> - Montrone A., Ricciardi A., Rubino F.E. (2018), "La lettura economico-aziendale della gestione d'azienda. Il bilancio d'esercizio", Franco Angeli, Milan. - Paolucci G. (2021), "Analisi di bilancio e finanziaria. Logica, finalità e modalità applicative", Franco Angeli, Milan. <p>Further teaching materials will be available on the UMG e-learning platform (slides, exercises and business cases).</p> | | | | | | | | | | | | | | | | | | | | |
| Support activities | <p>Student reception activities.</p> <p>Classroom exercises.</p> | | | | | | | | | | | | | | | | | | | | |
| Attendancy policy | The attendancy policy is established by art. 8 of the University teaching regulation: http://www.unicz.it/pdf/regolamento_didattico_ateneo_dr681.pdf . | | | | | | | | | | | | | | | | | | | | |
| Assessment methods | <p>The course does not include intermediate assessment tests.</p> <p>The final exam will be in written form.</p> <p>The final exam will be graded according to the following table.</p> <table border="1" style="margin-left: 40px;"> <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</td> <td>Correct method supported by coherent</td> <td>Able.</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 | Correct method supported by coherent | Able. |
| Vote | Knowledge and comprehension | Analysis and synthesis | Use of bibliographic references | | | | | | | | | | | | | | | | | | |
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| 24-26 | Good knowledge, albeit not supported | Correct method supported by coherent | Able. | | | | | | | | | | | | | | | | | | |

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| | | | by substantial critical/systematic ability. | 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. |