

<b>Module title</b>		<b>Abbreviation</b>
Financial Analysis		12-M-UA-242-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>In today's rapidly changing economic landscape, the ability to effectively analyze financial information is more critical than ever. Financial analysis is essential for interpreting past and current financial data to make predictions about future performance and guide strategic decisions that affect the overall business. This module offers students the tools and methodologies needed to evaluate the financial position of companies, assess investment opportunities, and make informed financial decisions. We provide a basic understanding of financial statement analysis, particularly on how to extract value-relevant information from financial statements, carry out financial statement analysis, and use financial data to value corporations.</p> <p>Outline</p> <ul style="list-style-type: none"> <li>• Introduction to financial analysis</li> <li>• Analysis of earnings information</li> <li>• Analysis of balance sheet information</li> <li>• Analysis of cash flows</li> <li>• Analysis of selected balance sheet positions</li> </ul>		
<b>Intended learning outcomes</b>		
<p>Upon completion of this module, students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand corporate financial statements and identify value-relevant information;</li> <li>• Provide relevant valuation techniques and recognize the fundamental role of financial information in the valuation process;</li> <li>• Apply valuation models to practical cases and make informed investment decisions.</li> </ul>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V (2) + Ü (2) Module taught in: English		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 to 120 minutes) Language of assessment: English creditable for bonus		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
150 h		
<b>Teaching cycle</b>		
Teaching cycle: winter semester		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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**Module appears in**

Master's degree (1 major) Management International (2024)  
Master's degree (1 major) Management (2024)  
Master's degree (1 major) International Economic Policy (2024)  
Master's degree (1 major) Econometrics (2024)