

International financial analysis

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| # | Niveau d'étude Bac +5 | # | Composante Sciences économiques | # | Volume horaire 18.0 |
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En bref

- # **Langue(s) d'enseignement:** Anglais
- # **Méthode d'enseignement:** En présence
- # **Organisation de l'enseignement:** Formation initiale
- # **Ouvert aux étudiants en échange:** Non
- # **Effectif:** 34

Présentation

Description

This course will help students feel at ease when having to analyse financial data on a specific firm/group.

To do so, we will insist on the importance of mixing qualitative and quantitative data.

Focus will be on the analysis of Consolidated Financial Statements of Multinationals. Hand-outs and case studies are given to the students. Course prerequisites: Notions in accountancy.

Heures d'enseignement

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| International financial analysis - CM | CM | 18h |
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Syllabus

Session 1, 2, 3 (9h): 1. Financial Analysis and Financial Statements (Analysis) : Uses of Financial Analysis ... and Financial Statements Analysis, Key financial statements, Other relevant information source, Framework for conducting a Financial (Statements) Analysis; 2.

Financial Reporting Standards: From a wide range of standards to convergence of global FRS, The IFRS Framework, Disclosures of critical and significant accounting policies; 3.

Consolidated accounts: Understanding the Financial Statements, Principles and methods of consolidation, Influential elements of consolidated Financial Statements; 4. Financial analysis techniques: Activity, liquidity, solvency and profitability ratios, cash-flow statement analysis. A case-study will be used all along the course.

Session 4, 5 (6h): Case-studies and/or passed exams will be studied.

Session 6 (3h): Individual Assessment + Team Assessment. The assessment (Individual and in group) will mix course-related questions, and/or analysis of the financial situation of a group. Grading system: Continuous assessment, Team assignment & Individual assignment

Compétences visées

- To know the different parts of a financial diagnosis.
- To know the different parts of a financial diagnosis based on consolidated accounts.
- To understand the process of a financial diagnosis.
- To find segmental information
- To analyse consolidated accounts of groups.
- To feel at ease with financial documents of groups

Bibliographie

International Financial Statement Analysis, Robinson T. R., Henry E., Pirie W.L., Broihahn M.A., CFA Institute, Wiley (kindle version /e-book), 3rd edition 2015 Corporate Finance,

Theory and practice (Finance d'entreprise), Vernimmen P., Quiry P., Dallochio M., Salvi A., 4th edition, 2014 Vernimmen.net

Financial Journals : online databases at the IAE, Wall Street Journal, Les Echos, La Tribune etc...

Companies websites : annual reports etc...

Infos pratiques

Lieu(x)

Poitiers-Centre Ville

Poitiers-Campus

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<https://iae.univ-poitiers.fr/> - <http://sceco.univ-poitiers.fr/>