

FABIO CIAPONI

Programme of “Analisi di Bilancio” “Financial Statement Analysis”		
Number of ECTS credits: 9		
ECONOMIA ED AMMINISTRAZIONE DELLE IMPRESE, 3rd year , 2nd semester Teacher: Fabio Ciaponi		
1	Course objectives and Learning outcomes	The objective of this course is to enable students to evaluate the whole economic-financial of enterprises through the reading and interpretation of the information contained in the financial statements. On successful completion of this module, the student should understand the fundamental concepts of financial statement analysis.
2	Dublin descriptors	Topics of the module include: <ul style="list-style-type: none">• contents and structure of the financial statement; compulsory and optional documents.• reformulating income statement and balance sheet.• financial ratios system and cash flow statement analysis.
3	Prerequisites and learning activities	The student must know the basic notions contained in the exams Economia Aziendale and Ragioneria Generale ed Applicata
4	Teaching methods and language	Lectures and exercises. Language: Italian Ref. Text books handouts provided in class
5	Assessment methods	Written exam.