

**Module Syllabus**

Course	Master of Business Administration
Module Title	Financial Statement Analysis
Module Syllabus no. (if any)	BB415030S
Year offered	2012
Start date	Feb 2012 / Sep 2012
End date	Feb 2013/ Sep 2013
Syllabus / Content / Learning Outcomes	1. Carry out, and critically appraise the validity of, ratio analysis of financial statements, both published & internal 2. Use such analysis to draw valid conclusions on the performance of the relevant organization 3. Analyze numerical information in a systematic manner 4. Draw conclusions from such analysis and critically appraise the validity of such conclusions
No of teaching hours	24 Hours
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion.
Assessment Methods and Weightages	4000 Word Assignment (100%)
Skills for maximising learning outcomes	Reading and research
Dates of examinations, major assessments and assignments	May, 2012 / Dec, 2012 / May, 2013
Recommended text	Alexander D, Britton A and Jorissen A (2005) International financial Reporting and Analysis Current edition, Thomson ISBN-13: 978-1-84480-201-2
Additional reference texts (if any)	Sutton T, (2004) Corporate Financial Accounting and Reporting, 2nd edition, Financial Times/Prentice Hall, ISBN13: 9780273676201 Pike and Neale (2003) Corporate Finance and Investment. Prentice Hall Holmes G, Sugden A and Gee P (2005), Interpreting Company Reports and Accounts, 9th edition, Financial Times/Prentice Hall, ISBN13: 9780273695462 Smith T (1996), Accounting for Growth 2nd edition, Century Business Books, ISBN 0 7126 75949
Additional Remarks (if any)	

Lesson No.	Learning Outcome
1	Accounting numbers – an introduction to financial statements
2	Further concepts, credit transactions, revenue recognition. Elements of the income statement and balance sheet
3	Making sense of financial statements – identifying performance indicators
4	Finance risk and operating risk.
5	Introduction to Financial Markets. Financing decisions: debt and equity finance.
6	Gearing and the cost of capital; Capital Asset Pricing Model
7	Ratio analysis and market reactions – a detailed financial case study
8	Initial assignment research; Individual and / or group surgeries