



<b>Course unit Descriptor</b>	<b>Faculty of Economics Subotica</b>	 <b>UNIVERZITET U NOVOM SADU</b> <b>UNIVERSITY OF NOVI SAD</b>
		
<b>GENERAL INFORMATION</b>		
Study program in which the course unit is offered	Economics, Business Informatics	
Course unit title	Analysis of Financial Statements	
Course unit code	OAS-401	
Type of course unit <sup>1</sup>	Compulsory	
Level of course unit <sup>2</sup>	First	
Semester when the course unit is offered	First	
Year of study (if applicable)	Fourth	
Number of ECTS allocated	8	
Name of lecturer/lecturers	Bojana Vukovic	
Mode of course unit delivery <sup>3</sup>	Face-to-Face	
Course unit pre-requisites (if any)		
<b>PURPOSE AND OVERVIEW (max 5-10 sentences)</b>		
The course includes methodology and techniques of financial statements analysis in order to create an adequate information base for decision making.		
<b>LEARNING OUTCOMES (knowledge and skills)</b>		
The outcome of the course is acquiring the knowledge of financial statement analysis and training of students for independent research in the aforementioned area, intending to provide support in the decision-making process. The course aims to provide the most up-to-date detail for the successful assessment of company performance, especially success, financial, and property position.		
<b>SYLLABUS (outline and summary of topics)</b>		
Theory		
1. Financial Statement Analysis: An Introduction		

<sup>1</sup> Compulsory, optional

<sup>2</sup> First, second or third cycle (Bachelor, Master's, Doctoral)

<sup>3</sup> Face-to-face, distance learning, etc.

- 1.1 Scope of Financial Statement Analysis
- 1.2 Major Financial Statements and Other Information Sources
- 1.3 Financial Statement Analysis Framework
- 2. Financial Reporting Mechanics
- 3. Financial Reporting Standards
- 4. Understanding Income Statements
- 5. Understanding Balance Sheets
- 6. Understanding Cash Flow Statements and other Statements
- Practice
- 7. Financial Analysis Techniques
  - 7.1 Analytical Tools and Techniques
  - 7.2 Common Ratios Used in Financial Analysis
  - 7.3 Equity Analysis
  - 7.4 Credit Analysis
  - 7.5 Business and Geographic Segments
  - 7.6 Model Building and Forecasting
- 8. Financial Statement Analysis: Applications

**LEARNING AND TEACHING** (planned learning activities and teaching methods)

oral lecture, exercising tasks, case studies

**REQUIRED READING**

Thomas R. Robinson, Elaine Henry, Michael A. Broihahn. International Financial Statement Analysis, Fourth Edition, CFA Institute Investment Series, 2020.  
 Thomas R. Robinson, Elaine Henry, Wendy L. Pirie, Michael A. Broihahn, Anthony T. Cope (Foreword by). International Financial Statement Analysis, 3rd Edition, CFA Institute Investment Series, 2015.  
 Palepu, Krishna G. and Paul M. Healy. Business Analysis and Valuation: Using Financial Statements, Text and Cases. 5th ed. Cengage Learning, 2013.

**ASSESSMENT METHODS AND CRITERIA**

oral exam, seminars

**LANGUAGE OF INSTRUCTION**

English