

IB9Y9-15 Accounting and Financial Statement Analysis

27/28

Department

Warwick Business School

Level

Taught Postgraduate Level

Module leader

Raffaele Manini

Credit value

15

Module duration

9 weeks

Assessment

100% coursework

Study location

University of Warwick main campus, Coventry

Description

Introductory description

To provide students with an introduction to financial reporting and financial statement analysis.

[Module web page](#)

Module aims

To enable students to interpret financial statements in context and apply appropriate models and techniques for company valuation and related business issues. To enable students to gain an understanding of how accounting provides data for corporate finance analysis.

Outline syllabus

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

Introduction to financial reporting and financial analysis

Cash flow and profit as financial performance measures

Reformulating financial statements for valuation analysis
Ratio analysis and forecasting financial performance
Applied financial statement analysis using real companies
Value relevance of financial statements: past, present and future

Learning outcomes

By the end of the module, students should be able to:

- Demonstrate understanding of the value-relevance of accounting information and its relationship with other company information.
- Demonstrate understanding of the impact of financial reporting standards on financial statements and other issues that may impact on the interpretation of financial statements.
- Critically assess the major issues affecting company forecasting and valuation.

Indicative reading list

[Reading lists can be found in Talis](#)

Research element

The research element of this module is at the basic level where the students do the basic data collection and analysis.

Interdisciplinary

The valuation theory and concepts bridges accounting data and corporate finance concepts. Strategy concepts and practice are reflected through accounting data.

International

The valuation theory and concepts can be applied universally. So, the module is practical and the skills can be implemented internationally.

Subject specific skills

Evaluate company performance from an assessment of financial statements and information from other sources.

Interpret financial statements through a structured approach to ratio analysis.

Implement company valuation models.

Transferable skills

Written skills.

Study

Study time

Type	Required
Lectures	1 session of 2 hours (1%)
Online learning (scheduled sessions)	8 sessions of 1 hour (5%)
Other activity	16 hours (11%)
Private study	49 hours (33%)
Assessment	75 hours (50%)
Total	150 hours

Private study description

Private study to include pre-reading for lectures and seminars, and assessment preparation.

Other activity description

8 x 2 hour workshops = 16 hrs

Costs

No further costs have been identified for this module.

Assessment

You do not need to pass all assessment components to pass the module.

Assessment group A6

	Weighting	Study time	Eligible for self-certification
Assessment component			
Mid-session Class Test 45 minute class test	20%	15 hours	No

Reassessment component is the same

	Weighting	Study time	Eligible for self-certification
Assessment component			
Individual Assignment.	80%	60 hours	Yes (extension)

Reassessment component is the same

Feedback on assessment

Assessments will be graded using standard University Postgraduate Marking Criteria and written feedback will be provided. Feedback will take the form of detailed comments and a marksheet.

Availability

Courses

This module is Core for:

- Year 1 of TIBS-N1F5 Postgraduate Taught Business and Finance