

## Financial Performance Analysis Gr. 4 ON-LINE (EM054ME2B4)

Program	PGE
Course set (UE) / Credits (ECTS) / Track / Specialization	<b>Module :Financial Performance Analysis : 5 ECTS.</b> <ul style="list-style-type: none"><li>• BEM Bachelor in European Management</li><li>• PGE 2A - English track</li></ul>
Discipline	Finance
Year	2020
Semester	B
Open for visitors	yes (5 ECTS)
Available spots	45

### Coordinator

**Francis OSEI-TUTU**

### Lecturers

Instructor	Population	Email
Francis OSEI-TUTU		

### Course format

Working language :	English
Volume of contact hours :	27 h
Workload to be expected by the student :	108 h

### Course track

Track : Attendance

**Attendance track :**

Attendance at lectures/tutorials and intermediate/final assessments is mandatory. As in-class work constitutes an essential element of evaluation, any unjustified absence will be penalized (*see Study and Examination Regulations*) and factored into the final grade (*see Assessment*).

**Autonomous track :**

Attendance at intermediate/final assessments is mandatory, but students have the option of attending lectures/tutorials.

Attendance at lectures/tutorials and intermediate/final assessments is mandatory for all degrees making up the Master's Program and all degrees involving co-op (*apprentissage*). Attendance track must therefore be selected.

### Contribution of the course to the educational objectives of the program

**How the course contributes to the program :**

#### BEM Bachelor in European Management

#### PGE 2A - English track

**LEARNING GOAL 1 : Students will master state-of-the-art knowledge and tools in management fields in general, as well as in areas specific to the specialized field of management.**

Students will identify a business organization's operational and managerial challenges in a complex and evolving environment.

Students will understand state-of-the-art management concepts and tools and use them appropriately.

Students will implement appropriate methodologies to develop appropriate solutions for business issues.

**LEARNING GOAL 4: Students will study and work effectively in a multicultural and international environment.**

Students will analyze business organizations and problems in a multicultural and international environment

## Description

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After attending this course the students will identify the main financial statements and understand how to read them. They will follow the main steps of a basic financial analysis, compute and interpret key financial indicators to assess the financial situation of the business.

The content of this course is nearly identical to the course "Essential concepts in financial analysis" and close to the course "IFRS principles: the keys to understand the financial statements" (semester A).

You are allowed to register for only one of these three courses.

## Educational organisation

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In class

### Lectures

In groups

### Case studies/texts

## Learning outcomes

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**Upon completion of this course, students should be able to :**

- **Recognize** the need for effective accounting systems
- **Describe** the contents of financial documents (income statement, balance sheet and cash flow statement), their underlying principles and their interdependencies
- **Indicate** the main steps to conduct a financial analysis (profitability, efficiency value creation and risk analysis)
- **Differentiate** between the different key performance indicators to highlight strengths and weaknesses of a firm's financial situation
- **Interpret** the main key financial indicators used while analysing accounts

## Outline

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This course will be constituted of 27 hours of lecture in class.

In parallel students will complement their knowledge while using the crossknowledge materials developed specifically on "financial statements" and "financial analysis". These materials include commented slide show sessions, quiz allowing student to test their knowledge and "essentials' sheets" summarizing key concepts.

The following concepts will be covered

I General introduction

II Financial statements

1. Profit and loss statement
2. Balance sheet
3. Cash flow statement
4. Relationships between financial statements

III Financial analysis

1. The need for financial analysis
2. Profitability analysis
3. Efficiency analysis
4. Performance analysis
5. Risk analysis
6. Conclusion: How to conduct a financial analysis?

## Prerequisites

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### Key concepts to understand :

Basic knowledge in management, accounting and corporate finance

## Teaching material

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### Documents in all formats

- Syllabus
- Worksheets
- Case studies

## Recommended reading

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### Major works :

CORPORATE FINANCE THEORY AND PRACTISE

Pierre Vernimmen , Pascal Quiry , Yann Le Fur , Maurizio Dallocchio , Antonio Salvi (WILEY)

CORPORATE FINANCE second edition,

Berck, DeMarzo (PEARSON)

### Further reading :

### Research works by EM Strasbourg :

## Assessment

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**Intermediate evaluation / continuous assessment 1 :**

written / individual / English / weighting : 50%

additional information : details : Cross knowledge assessment: video Quizzes in "ESSENTIAL CONCEPTS IN FINANCIAL ANALYSIS"

**This evaluation serves to measure LO1.1, LO1.2, LO1.3, LO4.2**

**Final assessment : last session**

written / individual / English / weighting : 50%

**This evaluation serves to measure LO1.1, LO1.2, LO1.3, LO4.2**

## **Grounds for expulsion from classes**

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Behaviors such as

**arriving late, leaving early, or exiting the classroom at inopportune moments during class**

**ostentatiously eating or drinking in class**

**using smartphones or laptops for non-class-related purposes**

**reading texts unrelated to the course**

**discussing topics unrelated to the course**

**disrespecting the lecturer**

may lead to expulsion from the class/course.