

<b>Module title</b>		<b>Abbreviation</b>
Financial Statement Analysis and Business Valuation		12-M-UA-161-m01
<b>Module coordinator</b>		<b>Module offered by</b>
Holder of the Chair of Financial Accounting		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>Fundamental investing involves valuation, and much of the information for valuation is contained in financial statements. This module provides a basic understanding of financial statement analysis, particularly on how to extract value-relevant information from financial statements, carry out financial statement analysis, and use financial data to value corporations. The module also provides the necessary tools to gain insights into what generates value in a corporation.</p>		
<b>Intended learning outcomes</b>		
<p>Students can understand publicly traded companies' financial statements (US GAAP/IFRS), identify value-relevant information in financial statements, and use this information for valuation. They know the relevant techniques to evaluate financial statements and understand the fundamental role of financial information in the valuation process. Students can apply valuation techniques to real-world cases and recommend investment decisions.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
<p>written examination (approx. 60 to 120 minutes) Language of assessment: German and/or English creditable for bonus</p>		
<b>Allocation of places</b>		
--		
<b>Additional information</b>		
--		
<b>Workload</b>		
150 h		
<b>Teaching cycle</b>		
--		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
--		
<b>Module appears in</b>		
<p>Master's degree (1 major) Business Information Systems (2016) Master's degree (1 major) Business Management (2015) Master's degree (1 major) China Business and Economics (2016) Master's degree (1 major) International Economic Policy (2015) Master's degree (1 major) China Language and Economy (2016) Master's degree (1 major) Management (2018) Master's degree (1 major) International Economic Policy (2018) Master's degree (1 major) China Business and Economics (2019) Master's degree (1 major) China Language and Economy (2019)</p>		

Master's degree (1 major) Information Systems (2019)  
Master's degree (1 major) China Business and Economics (2021)  
Master's degree (1 major) China Language and Economy (2021)  
Master's degree (1 major) Econometrics (2021)  
Master's degree (1 major) Information Systems (2022)  
Master's degree (1 major) International Economic Policy (2022)  
Master's degree (1 major) Management (2022)  
Master's degree (1 major) Econometrics (2022)  
exchange program Business Management and Economics (2022)