



Module title					Abbreviation
Financial Analysis					12-M-UA-242-m01
Module coordinator				Module offered by	
Holder of the Chair of Financial Accoun			ting	Faculty of Business Management and Economics	
ECTS Method of grading		Only after succ. compl. of module(s)			
5 numerical grade					
Duration		Module level	Other prerequisites		
1 semester		graduate			
Contents					
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.					
Intended learning outcomes					
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 technics to real-world cases and recommend investment decisions.					
Courses (type, number of weekly contact hours, language — if other than German)					
V (2) + Ü (2) Module taught in: English					
Method of assessment (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)					
written examination (approx. 60 to 120 minutes) Language of assessment: English creditable for bonus					
Allocation of places					
Additional information					
Workload					
150 h					
Teaching cycle					
Referred to in LPO I (examination regulations for teaching-degree programmes)					
Module appears in					
Master's degree (1 major) Management International (2024) Master's degree (1 major) Management (2024) Master's degree (1 major) International Economic Policy (2024) Master's degree (1 major) Economathematics (2024)					

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