



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI

Fondul Social European
POSDRU 2007-2013Instrumente Structurale
2007-2013MINISTERUL
EDUCAȚIEI
NAȚIONALE

OIPOSDRU

UNIVERSITATEA DE VEST
DIN TIMIȘOARA**Investește în oameni!**

Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

COURSE SYLLABUS

1. Information about the programme

1.1 Institution of higher education	West University of Timisoara
1.2 Faculty / Department	of Economics and Business Administration
1.3 Department of	Management
1.4 Area of study	Finance
1.5 Level of studies	Undergraduate
1.6 Training / qualification	Finance and Banking

2. Discipline data

2.1 Course title	ECONOMIC AND FINANCIAL ANALYSIS FB1FB3215						
2.2 Course titular	Assoc. Prof. Andrei PELIN, PhD						
2.3 Workshop activities titular	Teaching Assistant Daniel BRINDESCU, PhD						
2.4 Year of study	III	2.5 Semester	II	2.6 Type of assessment	E	2.7 Type of subject matter	Md - mandatory

3. Total estimated time(hours of teaching per semester)

3.1 Number of hours per week	4	3.2 course	2	3.3 workshops	2
3.4 Total hours in the curriculum	56	3.5 course	28	3.6 workshops	28
Distribution of time:					hours
Study based on Instructions, course materials, bibliography and notes					24
Additional documentation library, specialized electronic platforms / field					5
Training seminars / laboratories, homework, essays, portfolios and essays					10
Tutoring					
Examinations					5
Other activities.....					
3.7 Total hours of private study	44				
3.8 Total hours per semester	100				
3.9 Number of credits	4				

4. Prerequisites (where applicable)

4.1 of curriculum	<ul style="list-style-type: none"> acquiring knowledge, due to compulsory subjects in the curriculum for the second year of study: Financial accounting, Management.
4.2 of skills	<ul style="list-style-type: none"> acquiring fundamental knowledge, due to compulsory subjects in the curriculum for the third year of study: Financial Management.

5. Conditions (where applicable)

5.1 of the course	<ul style="list-style-type: none"> Materials: video-projector. Students` attendance for the course activities –50%.
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5.2 to lead seminar / laboratory	<ul style="list-style-type: none"> Materials: video-projector. Students` attendance for the seminar activities –70%.
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6. Specific skills acquired

Professional skills	C2 Collection, analysis and interpretation of data and information regarding economic and financial problems <ul style="list-style-type: none"> C2.1 Identification and definition of methods, techniques and instruments for collection, analysis and interpretation of data and information regarding an economic and financial problem C2.2 Explanation of various methods, techniques and instruments for collection, analysis and interpretation of data regarding an economic or financial problem
	ABILITIES <ul style="list-style-type: none"> C2.3 To apply the various methods, techniques and instruments for collection, analysis and interpretation of data regarding an economic or financial problem C2.4 To identify the criteria of selection and to apply the most appropriate alternative for collection and analysis of financial-economic data C2.5 Performing economic-financial analysis based on data and information collected

7. Course objectives (based on the grid of the skills acquired)

7.1 The overall objective of discipline	<ul style="list-style-type: none"> Students will acquire information regarding methods and techniques of financial statement analysis and economic indicators analysis; Application of methods and techniques on a specific set of financial statements;
7.2 The specific objectives	<ul style="list-style-type: none"> Understanding the informational content of financial statements and other information sources of economic and financial analysis Understanding the purpose, content and types of financial statement analysis; Learning the four components of company's financial position analysis; Understanding how financial performance is linked to company's risks; Measuring the amount of operational and financial risk.

8. Contents

8.1 Course	Teaching methods	Comments
1. Theoretical and methodological background of Financial Statement Analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 1: 2h
2. Information sources of Financial Statement Analysis: Balance sheet, Income Statement, Intermediate balances statement and Cash-Flow Statement	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 2: 2h
3. Financial Balance Sheet construction and its uses	Lecture presentation aided by video projection, Explanation,	Week 3: 2h



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	Teaching with questions, Illustrations	
4. Analysis of financial and asset structure and dynamics	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 4: 2h
5. Liquidity and solvency analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 5: 2h
6. Static Financial balance analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 6: 2h
7. Dynamic Financial balance analysis; analysis of cash flow ratios	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 7: 2h
8. Capital turnover analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 8: 2h
9. Turnover of Working Capital Requirement components analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 9: 2h
10. Profitability ratio analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 10: 2h
11. Return ratio analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 11: 2h
12. Operational risk analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 12: 2h
13. Financial risk analysis	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 13: 2h
14. Economic and financial analysis Integration into an analysis report	Lecture presentation aided by video projection, Explanation, Teaching with questions, Illustrations	Week 14: 2h
Bibliography <ol style="list-style-type: none"> SUBRAMANIAN K. R., WILD J.J., Financial Statement Analysis, McGrawHill International, New York, 2009; WILD J.J., BERNSTEIN L.A., SUBRAMANIAN K.R., Financial Statement Analysis, Seventh edition, McGraw-Hill International Editions, 2001 MAYES T. R., SHANK T. M., Financial Analysis with Microsoft Excel, South-Western, Cengage Learning, Mason Ohio, 2010 ROBINSON T. R., HENRY E., International Financial Statement Analysis, Jon Wiley & Sons, New Jersey, 2009 ROBINSON T. R., HENRY E., International Financial Statement Analysis. Workbook, Jon Wiley & Sons, New Jersey, 2009 HELFERT E. A., Tehnici de analiză financiară. Ghid pentru crearea valorii, Editura BMT, București, 2006 		
8.2 Seminar / lab	Teaching methods	Comments
1. Theoretical and methodological background of Financial Statement Analysis	Case studies, didactic conversation, role play, problematization	Week 1: 2h



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2. Information sources of Financial Statement Analysis: Balance sheet, Income Statement, Intermediate balances statement and Cash-Flow Statement	Case studies, didactic conversation, role play, problematization	Week 2: 2h
3. Financial Balance Sheet construction and its uses	Case studies, didactic conversation, role play, problematization	Week 3: 2h
4. Analysis of financial and asset structure and dynamics	Case studies, didactic conversation, role play, problematization	Week 4: 2h
5. Liquidity and solvency analysis	Case studies, didactic conversation, role play, problematization	Week 5: 2h
6. Static Financial balance analysis	Case studies, didactic conversation, role play, problematization	Week 6: 2h
7. Dynamic Financial balance analysis; analysis of cash flow ratios	Case studies, didactic conversation, role play, problematization	Week 7: 2h
8. Capital turnover analysis	Case studies, didactic conversation, role play, problematization	Week 8: 2h
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9. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself.

- By acquiring methodological concepts and applicative abilities included in the course, students acquire a solid knowledge base, according to partial competences required for possible occupations listed in Grid 1 - RNCIS;
- The course is in the curricula of universities and faculties in Romania and in other European universities;



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- Course content is consistent with the expectations/requirements of the relevant local and national companies/employers.

10. Evaluation

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage 'of the final mark
10.4 Cours	Acquiring and understanding of issues addressed in the course	Written exam during the exam session, consisting of multiple choice questions	40%
10.5 Workshop	Ability to solve practical problems specific course	Written exam during the exam session, consisting in solving case studies	40%
	Seminar activity	One written tests held tutorial on week 7/8 of the semester	20%
10.6 Minimum performance standards			
<ul style="list-style-type: none"> • Minimum grade 5 in each of the three tests: multiple choice questions written exam, written exam solved case study, test for seminar activity. 			

Date of submission: September 2014**Titular of the course:****Seminary titular:**

Assoc. Prof. Andrei PELIN, PhD Teach. Assist. Daniel BRINDESCU, PhD

Date of approval in department: September 2014**Head of the Department:**

Prof. BIBU Nicolae, PhD



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