



## **Visiting Professor Program Academic Year 2024/2025**

**TEACHING COMMITMENT:** 35 hours

**COURSE TITLE**

**Financial Statement Analysis (module of the course International GAAP and financial statement analysis)**

**TEACHING PERIOD**

1st term

**SCIENTIFIC AREA**

Financial analysis and financial accounting

**LANGUAGE USED TO TEACH**

English

**COURSE SUMMARY**

- Inventories (IAS 2);
- Insurance Contracts (IFRS 4);
- Statement of Cash flows (IAS 7);
- Introduction to interpretation of financial statements;
- Interpretation of financial statements;
- Accounting Analysis, earnings management and other accounting cosmetics;
- Techniques of financial analysis;
- Assessing future perspective performance of companies;
- Key Performance Indicators and Alternative Performance Measures.

## **LEARNING OBJECTIVES**

- Recognize the main items of Financial Statements that may impact the future cash flows of the company.
- Be able to analyze inventory, receivables and payables related to trading cycle and that may impact short term liquidity abilities.
- Understand the main features of Insurance contracts to the extension it impacts the performance of companies and that it helps to understand the future perspective.
- Be able to perform a basic vertical and horizontal analysis of Financial Statements.
- Be able to calculate and interpret the most common financial ratios, such as liquidity ratios, debt ratios and profitability indicators.
- Organize an opinion as to how the company is performing, regarding an overall assessment based on all financial ratios, either traditional or alternative measures.
- Assess the probable future performance of the company and its perspective.

## **OTHER ACTIVITIES BESIDES THE COURSE**

Seminars to students of other Department of Management's post-graduate degrees.

---

## **VISITING PROFESSOR PROFILE**

Large teaching experience at master level in the field of accounting and financial statements analysis.

Good record of publications in the field of the course.

Excellent written and oral English communication skills including cross-cultural communication.

## **CONTACT REFERENT**

Donatella Busso

donatella.busso@unito.it