



Direzione Ricerca,
Innovazione e
Internazionalizzazione

**UNIVERSITÀ
DI TORINO**

ID

VP_128_MAN

Visiting Professor Program Academic Year 2025/2026

TEACHING COMMITMENT: 35 hours

COURSE TITLE

Financial Statement Analysis

TEACHING PERIOD

I semester

SCIENTIFIC AREA

Financial Statement Analysis and Financial Accounting

LANGUAGE USED TO TEACH

English

COURSE SUMMARY

The following topics will be discussed during the course:

- Inventories (IAS 2)
- Insurance Contracts (IFRS 17)
- 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.

LEARNING OBJECTIVES

The aim of the course is to:

- 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 BESIDE THE COURSE

Seminars to students of other Department of Management post-graduate degrees

VISITING PROFESSOR PROFILE

The ideal candidate has a 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. He/she must have excellent written and oral English communication skills including cross-cultural communication.

CONTACT REFERENT

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