

DESCRIPTION AND SYLLABUS

Name of the subject in Hungarian:	Financial Analysis
Name of the subject in English:	Financial Analysis
Credit value of the subject:	6
The code of the subject in the electronic study system:	MN-FINALY-06-KG
Classification of the subject:	Obligatory
Language of instruction (in case of non-Hungarian courses):	English, Hungarian
Institute or department responsible for the subject:	Institute of Economics and Business Science
Course type and number of contact hours:	Lecture + Practical, class per week: 2+2, class per semester: 0+0
Mode of study: (Full-time / Part-time):	Full-time training
The semester in which the subject is open for registration:	2022/2023 1st semester
Prerequisite(s):	-

THE PURPOSE OF THE SUBJECT, LEARNING OUTCOMES:

The subject is a practically oriented introduction to financial statement analysis. Each lecture covers one major area of financial statement analysis. It provides an integrative perspective on financial statement analysis, presents a comprehensive overview of the techniques used by analysts to evaluate the performance and financial condition of a company. The main part illustrates the use of ratio analysis, common -size financial statements, decomposition analysis and provides skills concerning evaluating past financial performance, projecting future financial performance.

The specific aim of the course is to provide students skills to compile and analyze reports by providing methodological knowledge. An important requirement is that the student should be able to evaluate the examined organization, process on the basis what they learn during this course.

SUMMARY OF THE CONTENT OF THE SUBJECT

The subject is a practically oriented introduction to financial statement analysis. Each lecture covers one major area of financial statement analysis. It provides an integrative perspective on financial statement analysis, presents a comprehensive overview of the techniques used by analysts to evaluate the performance and financial condition of a company. The main part illustrates the use of ratio analysis, common -size financial statements, decomposition analysis and provides skills concerning evaluating past financial performance, projecting future financial performance.

STUDENT'S TASKS AND PLANNED LEARNING ACTIVITIES:

During the semester, students must choose a company whose publicly available financial statement is used to prepare a complex analysis and a presentation. At the end of the semester, they take a written exam that includes test questions and solving simple tasks.

EVALUATION OF THE SUBJECT:

Complex analysis of the selected company and presentation = 60 scores (40+20)
Written exam = 40 scores

Evaluation:
grade scores
excellent (5) 89 – 100

good (4) 76 – 88
satisfactory (3) 63 – 75
pass (2) 50 – 62
fail (1) 0 – 49

Offered grade can be given: No.

OBLIGATORY READING LIST:

- Robinson, T.R.; Henry, E.; Broihahn, M.A.: International Financial Statement Analysis , Wiley, 2020
- Fridson, A.; Alvarez, F.: Financial Statement Analysis - A Practitioner's Guide, Wiley Finance, 2011