

## **Financial Reporting and Analysis, 7,5 HE credits**

*Finansiell rapportering och analys, 7,5 hp*

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Established: 2022-05-11

Established by: School of Business, Economics and IT

Applies from: H22

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### **Learning outcomes**

The purpose of this course is to give students the knowledge to assess performance and financial position of listed companies, regardless of its origin. The course provides a complete description of the analysis process for reports and a deep insight into financial reporting process under IFRS and US GAAP.

Upon completion of the course, students should be able to:

#### *Knowledge and Understanding:*

- Explain technicalities and standards of financial reporting including main line items
- Understand the differences in financial statements of companies reporting according to other standards and making other accounting choices
- Describe the main financial analysis techniques
- Understand the impact of various comparability distortions on various financial ratios

#### *Skills and Abilities:*

- Perform basic steps necessary to prepare annual report
- Apply basic adjustments necessary to provide data comparability
- Apply key financial analysis techniques to assess financial standing of corporations

#### *Judgement and approach:*

- Critically assess the company financial position, economic performance and cash flows – point out strengths and weaknesses
- Suggest actions to improve financial performance
- Compare financial performance of companies applying various reporting standards

### **Entry requirements**

Bachelor's degree of 180 HE credits with 90 HE credits in the major subject field of Economics with at least 7,5 HE credits in Finance at intermediate level and 7.5 HE credits in Econometrics or Statistics, or equivalent.

Alternatively, a bachelor's degree of 180 HE credits with 90 HE credits in the major subject field of Business Administration, with at least 7,5 HE credits in Micro economics and 7.5 HE

credits in Macro economics and at least 7,5 HE credits in Finance at intermediate level and 7.5 HE credits in Econometrics or Statistics, or the equivalent.

Verified knowledge of English corresponding to the course English B/English 6 in the Swedish Upper Secondary School or equivalent.

### **The forms of assessment of student performance**

Written individual exam 5 HE credits.

Seminar presentation 2,5 HE credits.

Detailed instructions, grading criteria, and the schedule for all assessment elements for regular examination and re-examination will be presented in the course description at the course introduction.

### **Course contents**

This course provides understanding of financial reporting process, differences between IFRS and US GAAP, the scope of managerial discretion in accounting and its potential impact on financial reporting quality, data comparability and performance assessment.

- Financial reporting process and standards
- Understanding Income Statements
- Understanding Balance Sheet
- Understanding Cash flow Statements
- Financial Analysis Techniques
- Inventories, Long Term Assets and Liabilities
- Income Taxes
- Intercorporate Investments
- Multinational Operations
- Financial Reporting Quality

### **Other regulations**

Course grading: F/Fx/E/D/C/B/A - Insufficient, Insufficient- more work required before the credit can be awarded, Sufficient, Satisfactory, Good, Very Good, Excellent

Course language: The teaching is conducted in English.

General rules pertaining to examination at University West are available at [www.hv.se](http://www.hv.se).

If the student has a decision/recommendation on special support due to disability, the examiner has the right to examine the student in a customized examination form.

### **Cycle**

Second cycle

### **Progressive specialization**

A1N - second cycle, has only first-cycle course/s as entry requirements

**Main field of study**

Economics