



SYLLABUS

FI406E_OL_0101_26

Financial Analysis

ACADEMIC AREA :	FINANCE AND GEOPOLITICS
PROGRAMME :	PGE
PERIOD :	SPRING
COORDINATOR :	Ms. Mariam NAEEM KHAN
INSTRUCTOR(S) :	Ms. Mariam NAEEM KHAN
CONTACT HOURS :	0.0 hours
STUDY TIME :	125 to 150 hours hours (Class preparation, homework and assessments)
CREDITS :	4.0 ECTS
AOL :	NO

PRE-REQUISITE MODULES :

Students are expected to have a knowledge of Fundamentals of Financial Accounting.

MODULE DESCRIPTION :

Financial Analysis is designed for students in order to improve their skills at analyzing companies and to advance their knowledge of finance theory and application. The overall financial analysis includes: analysis of business strategy, financial ratios, and risk. Students are expected to integrate skills of finance, economics, and accounting in the course. The course is quantitative and interpretive in nature. It is a self-learning module.

CONTRIBUTION TO PROGRAMME LEARNING OBJECTIVES :

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MODULE INTENDED LEARNING OUTCOMES (ILOs) :

After completing this course, the student will be able to: 1. Identify the components, purpose, relationships, and importance of the main financial statement, 2. Analyse financial performance with basic ratios 3. Use financial information to assess a company's health and its strategy 4. Forecast future financial statements 5. Understand the concept of Financial Modeling

TOPICS COVERED :

a. Financial reporting and financial statements analysis b. Horizontal and vertical analysis c. Ratios analysis d. Dupont system e. Analysis of Return f. Valuation and Business Strategies g. Financial Modeling

RESEARCH-LED TEACHING :

Research articles relating to certain topics such valuation, holistic view of profitability, CSR focus in financial analysis will be shared on moodle.

CSR AND SUSTAINABLE DEVELOPMENT GOALS :

A dedicated section on ESG (Environment, Social & Governance) related reporting and disclosures mainly align with SDG No. 8 & 9 as with a robust ESG reporting companies communicate to various stakeholders their contribution to these three important fronts enabling them to enhance their value, stay competitive and innovative in the industry, and contribute to the economic growth.

CSR NB HOURS :

1

SUSTAINABLE DEVELOPMENT GOALS COVERED :

- 08 - Decent work and economic growth
- 09 - Industry, innovation and infrastructure

TEACHING METHODS :

The module will be delivered in a 100% online format on the Rennes School of Business LMS (Learning Management System - Moodle), with continuous support by the professor/instructor via Teams Channel of the course. The assessment will be based on your regular following up of course on moodle (40%) and a final written report submitted through the LMS (60%). Adequate resources will be provided to the students, in order for them to incrementally self-learn the critical concepts/topics, thereby enabling them to prepare and submit the final report, in keeping with the required standards. Resources will include, but might not be limited to, introduction and conclusion videos by the professor/instructor, interactive rich-media content covering the topics outlined above, and the focus areas and requirements for submitting the final written report.

Finally, teacher will also organize students' consultation live chat during the semester to answer your questions.

METHODS OF ASSESSMENT :

Continuous/Final	Group/Individual	Assessment	Weight	Duration	ILOs assessed
Continuous	Individual	Participation	40%		
Final	Individual	Individual Final Exam in class	60%		ALL

Assessment 1 details:

These 40% marks are allocated to your regular follow-up of the course and participation.

Assessment 2 details:

You should choose a non financial firm listed on NYSE, FTSE 100, Euronext, CAC40 etc. Imagine that you are working as financial analyst and are tasked to perform a comprehensive financial analysis of your chosen firm which will be presented to the CEOs of the company. This analysis should be based on annual data of companies over past 5 years (2018-2022) and compare your firm performance with a close competitor and industry overall performance. Further details will be provided on Moodle.

ACADEMIC INTEGRITY :

Academic misconduct encompasses various behaviors or actions that violate the principles of academic integrity, fairness, and honesty, thereby undermining the credibility of academic work, assessments, or research. Examples of academic misconduct include:

- Cheating
- Plagiarism
- Fabrication
- Gaining an unfair advantage
- Assisting others in committing academic misconduct, such as by utilizing generative AI
- Falsification of records or official documents
- Unauthorized access to restricted information or data
- Unauthorized or unethical use of generative AIS

Academic misconduct is a serious offense and can result in consequences such as module failure, research project failure, or even expulsion from the school. To prevent unintentional academic misconduct, it is essential to consult with your instructor to understand the specific rules and instructions pertaining to the use of AI in learning and assessment.

For more comprehensive information on academic integrity rules, principles, and disciplinary procedures, please refer to the Academic Integrity section of the Student Handbook.

BIBLIOGRAPHY :

- Fabozzi, Frank. J., Peterson Drake, Pamela (2012). Analysis of Financial Statements (3rd edn). John Wiley & Sons (US) [eBook <https://bit.ly/3msHMYg>]

Additional Reading

- Thomas R. Robinson, Elaine Henry, Wendy L. Pirie and Michael A. Broihahn (2020). International Financial Statement Analysis. (4th edn). CFA Institute, Wiley. [eBook <https://bit.ly/3iHOTek>]
- Financial Times (www.ft.com)
- Bloomberg (www.bloomberg.com)

MODULE PLAN SESSIONS :

Plan Session 01 :

Balance Sheet and Income Statement Analysis through the appropriate ratios

Plan Session 02 :

Cash flow Analysis

Plan Session 03 :

Projecting the Financial Future

Plan Session 04 :

Forecasting Financial Statements

Plan Session 05 :

Financial Modeling

