

Number of ECTS credits :5

Course leader : SAMBROOK Timothy

Faculty : BELHOURANIA Rajaa , DEMETRIADES Elias , DUPERRAY Estelle , GIRAULT Raphael , GUITTON Didier , MEZERET Thierry , POLOUNOVSKY Nicolas , SAMBROOK Timothy

≡ COURSE DESCRIPTION

From the accounting data of a company and a clearly formulated question, the student learns to select indicators consistent performance battery, to develop an accurate diagnosis and formulate a prognosis to meet cettequestion

≡ COURSE OBJECTIVES

Knowledge and understanding of a company's performance measurement tools
Control the process of a financial analysis to build a prognosis argued

≡ LEARNING GOALS

LO01 - Analysis : Make use of critical analysis/critical thinking skills

LO03 - Analysis : Use cross-disciplinary approaches

LO05 - Action : Evaluate, prevent and manage short, medium and long-term risks

LO10 - CSR : Identify and understand stakeholder interests

LO15 - Cooperation : Act with flexibility, adaptability and intellectual curiosity

≡ TACKLED CONCEPTS

Analysis of the evolution of economic activity
Analysis of the economic viability
Analysis of the profitability and financial leverage of debt
Risk analysis, solvency and liquidity
Analysis of cash flows

≡ LEARNING METHODS

Lecture
Case studies
Exercices
Practical exercises

≡ ASSIGNMENTS

Preparation of mini-case of a meeting on the other, about 44 hours of personal work courses

≡ BIBLIOGRAPHY

Stolowy Hervé et alii, Comptabilité et analyse financière, De Boeck, 2010
Eglen Jean-Yves et alii, Comptabilité financière : approche IFRS et approche française, Gualino, 2010

≡ EVALUATION METHODS

50 % : Contrôle Continu
50 % : Examen

≡ SESSIONS

1 Introduction to Financial Analysis

LECTURE : 02h00

Careers in Financial Analysis
Actors and their questions
The raw material analysis: documents

2 Analysis of the income statement

LECTURE : 02h00

Learn to analyze the income statement of a business.

3 Analysis of the income statement

LECTURE : 02h00

Learn to analyze the income of an industrial company.

4 The economic and financial returns

LECTURE : 02h00

Understanding the link between economic and financial profitability and analyze the leverage of debt

5 Analyze the economic viability

LECTURE : 02h00

Discover the levers of economic profitability and their interactions

6 Analysis of profitability

LECTURE : 02h00

Cas Manchek

7 Analysis of profitability

LECTURE : 02h00

Cas SDBF

8 Analysis of profitability

LECTURE : 02h00

Cas Guérand

9 Profitability and value

LECTURE : 02h00

Understand the determinants of the value of a business: profitability, risk and growth.
Learn to value a business

10 Risk analysis

LECTURE : 02h00

Learn how to measure the risk of business failure and to understand its solvency and liquidity

11 Risk analysis

LECTURE : 02h00

Cas Dragline

12

Risk analysis

LECTURE : 02h00

Cas Store

13

functional Analysis

LECTURE : 02h00

Assess the level of cash the company and its evolution
Understanding the determinants of cash

14

ash flow statements

LECTURE : 02h00

Appreciate the funding policy of the company

15

Cash flow statements

LECTURE : 02h00

Cas Scama