

(Table 5.2) Course unit description

Study program: Economics and Business Management			
Type and level of studies: Undergraduate studies (first level)			
Course unit: Financial Analysis and Planning			
Teacher in charge: Vladimir Obradović, Milan Čupić, Nemanja Karapavlović			
Language of instruction: English			
ECTS: 7 (seven)			
Prerequisites: /			
Semester: Summer			
Course unit objective: By mastering the course program students will acquire theoretical knowledge and practical skills in the field of financial statements analysis, financial performance analysis and financial planning of companies. Students will gain the knowledge necessary to develop the framework, identify constraints, and apply the results of financial analysis. Special attention will be paid to the development of knowledge and skills necessary for the preparation of financial statements for analysis, creditworthiness analysis and bankruptcy forecasting. Students will also gain the knowledge needed to develop a framework for forecasting financial statements, short-term financial planning, and foreign exchange and interest rate risk management.			
Learning outcomes of Course unit By mastering the course program students will be able to: <ul style="list-style-type: none"> • conduct an analysis of the company's financial position, performance and cash flows; • assess the impact of business, financial and investment decisions on company performance; • assess the creditworthiness, risk and stability of the company's operations; • apply modern financial planning techniques; • apply modern methods of measuring and hedging foreign exchange and interest rate risk. 			
Course unit contents Theoretical teaching: 1) Basics of financial statements analysis; 2) Ratio analysis of financial statements; 3) Evaluation of the financial statements ratio analysis; 4) Financial performance analysis; 5) Company creditworthiness and bankruptcy forecasting; 6) Financial planning framework; 7) Financial statements forecasting; 8) Short-term financial planning; 9) Financial risk management (foreign exchange and interest rate risk management). Practical teaching: Lab classes, case studies, student papers, other methods of teaching.			
Literature 1. Wild, J.J., Subramanyam, K.R. & Halsey, R.F. (2007), Financial Statement Analysis, McGraw-Hill/Irwin. 2. Melville, A. (2019), International Financial Reporting: A Practical Guide, Pearson Education Limited, Harlow. 3. Brealey, R. A., Myers, S. C., Allen, F. (2017), Principles of Corporate Finance, McGraw Hill. 4. Altman, E. I., Hotchkiss, E. (2006), Corporate Financial Distress and Bankruptcy, John Wiley and Sons.			
Number of active teaching hours			Other classes
Lectures 3	Practice 2	Other forms of classes	
Teaching methods: Professor's lectures, case studies, discussions, analysis of current developments in capital markets.			
Examination methods (maximum 100 points)			
Exam prerequisites	No. of points:	Final exam	No. of points:
Student's activity during lectures	0	Final Exam	50
practical classes/tests	0		
Seminars/homework	0		
Colloquiums	50		
Other			

Grading System		
Grade	No. of Points	Description
10	91-100	Excellent
9	81-90	Exceptionally good
8	71-80	Very good
7	61-70	Good
6	51-60	Passing
5	0-50	Failing