# **COURSE DETAIL**

#### FINANCIAL ANALYSIS AND PERFORMANCE MEASUREMENT

Country

Italy

**Host Institution** University of Commerce Luigi Bocconi

**Program(s)** Bocconi University

**UCEAP Course Level** Upper Division

UCEAP Subject Area(s) Business Administration

UCEAP Course Number 161

**UCEAP Course Suffix** 

UCEAP Official Title FINANCIAL ANALYSIS AND PERFORMANCE MEASUREMENT

**UCEAP Transcript Title** FINANCIAL ANALYSIS

**UCEAP Quarter Units** 6.00

UCEAP Semester Units

4.00

### **Course Description**

The course develops students' skills in understanding, analyzing, and interpreting financial statements. Conceptually, the course emphasizes that producers and users of financial statements have different objectives and informational needs. At the same time, the course is applied in that it teaches students how to analyze actual financial statements data to make informed business decisions and assessments. The course is designed to broaden and deepen students' conceptual and technical understanding of accounting as it is used for management purposes. The emphasis in the course is on financial controls, which provides the dominant form of control in the vast majority of decentralized organizations. This module provides support in business decisions, evaluation of organizational performance, or in evaluation of others (and/or be evaluated) through the use of financial and non-financial information. Course topics include understanding financial statements; fundamental analysis; growth strategy and financial tensions: the logic behind target setting; market based measures, ESG, and integrated reporting; management and control; financial responsibility; incentive systems; remedy to the myopia problem; and uncontrollable factors.

## Language(s) of Instruction

English

# Host Institution Course Number 30526

Host Institution Course Title FINANCIAL ANALYSIS AND PERFORMANCE MEASUREMENT

Host Institution Campus Bocconi University

**Host Institution Faculty** 

**Host Institution Degree** 

## Host Institution Department

Accounting

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