

SYLLABUS Course Form

Basic course data	
Academic unit:	Economy Faculty
Title of the course:	Business financial analysis
Level:	BA
Course Status:	Obliged
Year of study:	Year III
Number of hours per week:	2+1
Value on credit – ECTS:	4 ECTS
Time/location:	
Subject lecturer:	Prof.Asoc.Dr.Hysen Ismajli Ass.Vlora Prenaj
Contact Details:	hysen.ismajli@uni-pr.edu vlora.prenaj@uni-pr.edu
Description of the subject	The subject business analysis analyzes the position or financial condition of a business at a certain point. Financial analysis through various methods and techniques is an essential part of a company's financial management. While recognizing and understanding the company's financial statements is the most important source of information on financial technical analysis.
Objectives of the course:	The purpose of this course is to give a general overview of all areas of financial analysis, methods, techniques, indicators and reports that allow the presentation of a true and fair view of the company's financial standing.
Expected learning outcomes:	Upon completion of this course the student will be able to: <ul style="list-style-type: none">- Analyze the financial condition of the business.- Identify the strengths and weaknesses of the company.- Explain the approaches and optimize the company's efficient valuation methods.- Evaluate and substantiate the financial position of the enterprise based on the financial statements.- Choose the right information and modify accounting statements for the need of financial analysis.

Contribution to student load (which should correspond to student learning outcomes)			
Activity	Hour	Day / week	Total
Lectures	2	15	30
Theoretical / laboratory exercises	1	15	15
Practical work	-	-	-
Contacts with the teacher / consultants	1	5	5
Field exercises	-	-	-
Test, seminars	-	-	-
Homework	1	15	15
Student study time (in library or at home)	1	15	15
Final exam preparation	2	5	10
Time spent on assessment (tests, quiz, final exam)	2	2	4
Projects, presentations, etc.	3	2	6
Total			100
Teaching methodology:	Within this course, additional hours of study load students must pass on independent studies. Students are encouraged to prepare works with the original company data. After completing the work they are obliged to present their work.		
Methods of assessment:	Active student participation 10%; Preparation and presentation of workshop 10%; First Assessment 40%; Second Assessment 40%; Total 100%. or final exam		
Literature			
Basic Literature:	<ol style="list-style-type: none"> 1. Shuli, Ingrid, Perri, Rezarta: "Analiza e Pasqyrave Financiare" Tiranë 2011 2. John J. Wild, K.R. Subramanyam, Robert F. Hasley "Financial Statement Analysis" McGraw - Hill – 2014 3. Ismajli, Hysen "Qeverisja Financiare në funksion të ruajtjes së pasurisë së ndërmarrjes" IMMN, Prishtinë 2003. 		
Additional literature:	<ol style="list-style-type: none"> 1. Karapici, Vjollca "Analiza Financiare" SH.B. Libri universitar, Tiranë 2002. 2. Subramanyam, K.R. (2014). Financial statement analysis (11th ed.). New York: McGraw-Hill Education. 3. Gibson, C.H. (2013). Financial Reporting & Analysis Using Financial Accounting 		

	Information (13 th ed.). South-Western, Cengage Learning.
The designed learning plan:	
Week	Lectures
First week:	Introduction to Business Financial Analysis
Second week:	Concept and objectives of financial analysis
Third week:	Sources of information on financial analysis
Fourth week:	Methods of financial analysis
Fifth week:	Analysis of financial structure
Six week:	Liquidity Reports and Their Interpretation
Seven week:	Discussion and first assessment
Eighth week:	Asset Management Reports
Ninth week:	The capital structure of the business
Tenth week:	Business performance analysis
Eleventh week:	Business Value Analysis
Twelfth week:	Analysis of operational, financial and investment activities
Thirteenth week:	Analysis of financial dynamics
Fourteenth week:	Financial analysis - student projects
Fifteen week:	Discussion and second assessment

Academic Policies and Rules of Conduct:
Participation in lectures and exercises is mandatory, and students are encouraged to always seek clarification. The teacher will be available for additional clarifications and student consultations during official consultation time and via email. Students are obliged to read at least the literature that has been assigned to them after each lecture, the results they have to present and discuss at the time of the exercises.