

# *The Hebrew University of Jerusalem*

## *Syllabus*

### *Financial Statements Analysis - 55420*

*Last update 19-10-2019*

*HU Credits: 3*

*Degree/Cycle: 1st degree (Bachelor)*

*Responsible Department: Accounting*

*Academic year: 0*

*Semester: 2nd Semester*

*Teaching Languages: Hebrew*

*Campus: Mt. Scopus*

*Course/Module Coordinator: Inbal Yehudayoff, CPA*

*Coordinator Email: [inbal@yehudayoff.co.il](mailto:inbal@yehudayoff.co.il)*

*Coordinator Office Hours: After lectures*

*Teaching Staff:*

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Inbal Yehudayoff

Course/Module description:

The Course will provide knowledge in reading and analysis the Company's financial statements, for the purpose of its valuation. In addition, the course will deal with the various valuation methods.

Course/Module aims:

The course is intended to provide the student with knowledge in valuing companies on the basis of their financial statements.

Learning outcomes - On successful completion of this module, students should be able to:

The student will acquire knowledge and expertise in the analysis and valuation of companies on the basis of their financial statements. The student will get to know number of company valuation methodologies.

Attendance requirements(%):

None

Teaching arrangement and method of instruction: Lecture based.

Course/Module Content:

Objectives of financial analysis and for whom is it intended.

Financial Statements

analysis:

- Financial statements analysis: balance sheet, income (loss) statement, changes in shareholders equity
- Cash flow analysis.
- Financial ratios:
  - Liquidity ratio.
  - Profit ratio.
  - Equity ratio.
  - Operating effectiveness ratio.

Materiality

Sustainability indices

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*Company valuation methods:*

- asset valuation method.
- Market value method.
- Profit valuation.
- Multiplier method
- DCF (discounted cash flow method)

*Reconstruction programs and their chances of success.*

*Required Reading:*

*There is no required course reading. The course is based on lectures during the semester.*

*Additional Reading Material:*

*„ed 2nd ,\"Perspective Strategic A :Analysis Statement Financial\" ,Stickney .C .x 1993.(S)  
1993 ,Irwin ,\"Analysis Statement Financial\" ,Bernstein .L .b*

*Course/Module evaluation:*

*End of year written/oral examination 60 %*

*Presentation 0 %*

*Participation in Tutorials 0 %*

*Project work 40 %*

*Assignments 0 %*

*Reports 0 %*

*Research project 0 %*

*Quizzes 0 %*

*Other 0 %*

*Additional information:*

*Preconditions for a course pass mark:*

- Pass mark in the examination and course work, each separately.