

ACCT90002 Financial Statement Analysis

Credit Points:	12.5						
Level:	9 (Graduate/Postgraduate)						
Dates & Locations:	2015, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus. Semester 2, Parkville - Taught on campus.						
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Estimated total time commitment of 120 hours per semester						
Prerequisites:	Acceptance into the Master of Accounting, Graduate Diploma in Finance, Postgraduate Diploma in Finance, Master of Finance or Master of Commerce (Finance) or completion of ACCT90012 Corporate Reporting or equivalent. <table border="1" data-bbox="387 660 1485 808"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>ACCT90012 Corporate Reporting</td> <td>Semester 1, Semester 2</td> <td>12.50</td> </tr> </tbody> </table>	Subject	Study Period Commencement:	Credit Points:	ACCT90012 Corporate Reporting	Semester 1, Semester 2	12.50
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ACCT90012 Corporate Reporting	Semester 1, Semester 2	12.50					
Corequisites:	None						
Recommended Background Knowledge:	None						
Non Allowed Subjects:	None						
Core Participation Requirements:	<p><p>For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.</p> <p><p>It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: http://services.unimelb.edu.au/disability</p></p> </p>						
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Subject Overview:	Financial Statement Analysis seeks to introduce students to the analysis and use of financial information for decision-making purposes. The subject considers how the information disclosed can be best utilised by creditors and investors in making their lending and investing decisions. Students consider the environment in which financial reporting exists, including the incentives faced by preparers of financial reports. From their assessment, students learn to adjust reported data as is typically done by analysts.						
Learning Outcomes:	On successful completion of this subject, students should be able to: <ul style="list-style-type: none"> # Describe the impact of the institutional framework and regulatory forces that shape financial statements; # Describe the impact that choices among permissible accounting methods may have on the figures reported in financial statements; 						

	<ul style="list-style-type: none"> # Identify and discuss the incentives facing those who prepare financial statements within companies and explain how these incentives may influence financial disclosures; # Amend reported accounting data according to the purpose of the analysis; # Analyse financial statement information to assess the performance of management and profitability; # Analyse financial statement information to assess the financial position (solvency and liquidity) and to make predictions about corporate survival; # Use financial statements and other data to conduct in-depth analyses of public companies for valuation and risk assessments by creditors and investors; # Describe the impact of financial statements as shown by capital market research.
Assessment:	3-hour end-of-semester examination (50%) A one hour and forty-five minute mid-semester test (25%) 3000 word group assignment due Week 12 (25%) Note: Successful completion of this subject requires a pass (50%) in the final exam.
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.
Breadth Options:	This subject is not available as a breadth subject.
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Generic Skills:	<p>On successful completion of this subject, students should have improved the following generic skills:</p> <ul style="list-style-type: none"> # Critical evaluation of financial reporting and disclosure problems # Evaluation, adjustment, analysis and interpretation of relevant accounting information # The ability to access data and research information from a variety of sources # Problem solving # Oral and written communication # Collaborative learning
Notes:	Students cannot gain credit for ACCT90002 Financial Statement Analysis if they have previously completed ACCT90008 Accounting Information and Security Valuation.
Related Course(s):	Graduate Diploma in Finance Master of Accounting Master of Accounting Master of Finance Master of Management (Accounting and Finance)