

General Information:

Module number:	MA WiWi 204: AnaValBas I (Universität Augsburg)
Title (dt.):	Analysis and Valuation I: Unternehmensplanung und -analyse
Title (en.):	Analysis and Valuation I: Corporate Planning and Analysis
Module level:	MSc
Abbreviation:	
Subtitle:	
Duration:	One semester
Occurrence - summer/winter:	Summer
Occurrence - regular/irregular:	Regular
Language:	German
Credits:	4
Specialization:	
Date:	
Location:	Augsburg (University)
FIM-exclusivity:	No

Workload:

Contact hours:	60
Self-study hours:	60
Total hours:	120

Achievment and assessment methods:

Description of achievment and assessment methods:	<p>The module examination is based on exercise sheets, a group exam as well as a written exam. By handing in 5 exercise sheets during the semester, students have to demonstrate their understanding of particular concepts discussed in the respective previous lecture. By presenting their findings of a group work, students have to demonstrate their skills to transfer the essential facets of their subject to an audience in a short but comprehensible way. By answering questions in text form in the final exam, students have to show their understanding of concepts of financial statement analysis and corporate planning. By doing calculations, they have to demonstrate their ability to use performance ratios, apply valuation concepts, develop forecasts and understand the connectivity between accounting numbers, calculated numbers and investment decisions.</p>
Type of assessment:	Exercise Sheets (20%) - Group Presentation (20%) - Written Exam (60%)
Duration of assessment (min):	60
Assessment retake:	End of semester

Description:

(Recommended) prerequisites	Basic knowledge of book keeping and financial accounting.
Content:	In this module, students are taught fundamental concepts of valuation as well as short-comings and manipulation potential of traditional reporting that hinder exact valuations. Moreover, they are taught important key indicators and their application in financial, performance and strategic balance sheet analysis. Finally, basic and advanced forecast models are taught.
Intended learning outcomes:	By the end of the module, students are able to analyse financial statements and can use different performance ratios. They are able to assess how different accounting rules influence business performance and comprehend the influencability of accounting numbers. They are qualified to evaluate decisions based on performance ratios and accounting numbers. Students can develop forecasts and understand the connectiveness between forecasting, valuation and investment decisions. Finally, students are able to apply these topics to little case studies and explain them to others.

Teaching and learning methods:	Lectures with beamer presentations, exercise sheets with problems for preparation in homework, tutorials for discussion of solution to exercise sheets.
Media:	Presentation slides, exercise sheets
Reading list:	Coenberg/Haller/Schultze (2014a): Jahresabschluss und Jahresabschlussanalyse, 23. Auflage, Stuttgart 2014. Coenberg/Haller/Schultze (2014b): Jahresabschluss und Jahresabschlussanalyse - Aufgaben und Lösungen, 15. Auflage, Stuttgart 2014. Baetge/Kirsch/Thiele (2004): Bilanzanalyse, 2. Auflage, Düsseldorf 2004. Bamberg/Coenberg/Krapp (2008): Betriebswirtschaftliche Entscheidungslehre, 14. Auflage, München 2008. Küting/Weber (2009): Die Bilanzanalyse, 9. Auflage, Stuttgart 2009. Penman (2010): Financial Statement Analysis und Security Valuation, 4. Auflage, New York 2010. Schultze (2003): Methoden der Unternehmensbewertung: Gemeinsamkeiten, Unterschiede, Perspektive, 2. Auflage, Düsseldorf 2003.

Responsible for module:

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Lecturer:

1. Lecturer:	
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Courses:

1. Course:	
Type:	Lecture
Name:	Analysis and Valuation I: Unternehmensplanung und -analyse
Weekly hours per semester:	2
2. Course:	
Type:	Excercise
Name:	Analysis and Valuation I: Unternehmensplanung und -analyse
Weekly hours per semester:	2

(Recommended) audience:

1. Program:	
Name:	MSc Finance & Information Management (FIM)
2. Program:	
Name:	MSc Rechts- und Wirtschaftswissenschaften (ReWi)
3. Program:	
Name:	MSc Deutsch-Französisches Management (DFM)
4. Program:	
Name:	MSc Global Business Management (GBM)
5. Program:	
Name:	MSc Informationsorientierte Betriebswirtschaftslehre (iBWL)