
Financial Statement Analysis

Veranstaltung im Rahmen des Bachelor-Moduls
“Accounting and Taxation II” (19202)

Prof. Dr. Michael Stich
Professur für Empirical Accounting

Sommersemester 2017

Financial Statement Analysis

■ Course description

Financial Statement Analysis (14016.0400)

The purpose of this course is to advance the students' understanding of the principles of **financial and non-financial reporting** standards and to make them familiar with how reporting flexibility can be used to reach corporate targets. With a **strong practical emphasis**, the students learn how sophisticated stakeholders acquire, proceed, and evaluate financial and non-financial information to create a meaningful basis for their decision making. Building on accounting, economic, and finance skills, the students assess **managerial incentives** for earnings management, examine analytical tools to **uncover manipulations**, and discuss **breaking challenges of business analysis**.

■ Further information

Please **directly contact** Prof. Dr. Michael Stich (stich@wiso.uni-koeln.de) as soon as possible for any questions and suggestions in the context of this course.

Financial Statement Analysis

- Inclusion of the course in the module “Accounting and Taxation II”

The module “Accounting and Taxation II” includes the following **course menu**:

| | |
|---|------------------------|
| ▪ Business Taxation and Financial Decisions | Summer semester |
| ▪ Financial Statement Analysis | Summer semester |
| ▪ Fundamentals in International Accounting | Winter semester |
| ▪ Fundamentals in International Taxation | Winter semester |
| ▪ Steuerverfahrensrecht | Summer semester |
| ▪ Unternehmensbesteuerung | Summer semester |

Students have to pass **two out of six courses** included in the module.

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- **Course schedule in the second term of the summer semester (June 12 – July 26)**

| | Time | Place | First session |
|----------|--------------------------|------------------------------|----------------------|
| 1 | Monday, 17.45 – 19.15 | Hauptgebäude – Hörsaal VIII | June 12, 2017 |
| 2 | Tuesday, 08.00 – 09.30 | Hauptgebäude – Hörsaal VIII | June 13, 2017 |
| 3 | Wednesday, 08.00 – 09.30 | Hauptgebäude – Hörsaal VIII | June 14, 2017 |
| 4 | Wednesday, 10.00 – 11.30 | WiSo-Hochhaus – Hörsaal XXIV | June 14, 2017 |

- **Requirements and final exam**

- **No participation restrictions**; official registration as soon as possible.
- Written exam for **“Accounting and Taxation II”** at the **end of the summer term**.