



LITHUANIA BUSINESS COLLEGE

DESCRIPTION OF STUDY MODULE (FOR ERASMUS+ STUDENTS)

FINANCIAL ANALYSIS

Volume of subject	6.0 ECTS
Lecturer in charge	assoc. prof. dr. Kristina Puleikiene
Annotation	<p>The new content of financial management requires of the new economic - mathematical modelling techniques, the precise methods of calculating financial indicators in the market economy. Therefore, it is important to use economic -mathematical methods and data based on financial analysis.</p> <p>After the course students:</p> <ul style="list-style-type: none"> ✓ will be able to understand the theoretical basics of financial analysis and the importance of financial analysis to enterprise's situation assessment and development opportunities, ✓ will be able to find out methods and techniques for the financial results of operations and financial performance analysis, ✓ will be able to apply these methods and techniques in practice.
Topics	<ol style="list-style-type: none"> 1. The meaning and significance of financial analysis in the market economy. 2. The organization of financial analysis work. 3. Financial analysis methods, techniques and types. 4. Horizontal and vertical analysis of balance sheet and profit (loss) report. 5. Profits and profitability analysis. 6. Asset management efficiency analysis. 7. Solvency analysis. 8. Stability analysis. 9. Market indicators analysis.
Procedure for assessment of knowledge and competences	<ul style="list-style-type: none"> ✓ 25 percent – preparation for seminars; ✓ 15 percent – control work; ✓ 60 percent – final exam.