

Title:	<i>Accounting and Financial Analysis in Management</i>
Lecturer	prof. Bartłomiej Nita, Ph.D., D.Sc.
Lecture hours:	18 hours
Study period:	Summer School
Location:	Wrocław University of Economics, Poland
Examination:	<i>Team work during classes</i>
Language:	English
Prerequisites:	<i>None</i>
Course content:	<ol style="list-style-type: none"> 1) Overview of financial statements (Income statement, Balance sheet, Statement of cash flows) 2) Free cash flow estimation 3) Market Value Added and Economic Value Added 4) Ratio analysis (Liquidity ratios, Asset management ratios, Debt ratios, Profitability ratios, Market ratios) 5) Du Pont system 6) Effects of improving ratios 7) Limitations of ratio analysis 8) Qualitative factors in accounting and financial analysis
Learning outcomes:	<p>Students should be able to:</p> <ul style="list-style-type: none"> • Identify basic terms of financial analysis • Prepare basic financial statements • Apply financial analysis for decision-making • Use accounting techniques and tools to support managers
Literature	<ul style="list-style-type: none"> • Cost Accounting: A Managerial Emphasis, by Charles T. Horngren et al. • Management and Cost Accounting by Colin Drury