

Faculty	Economic and Management Sciences		
Home Department	Finance		
Module Topic	Financial Statement Analysis		
Generic Module Name	Financial Statement Analysis 712		
Alpha-numeric Code	FSA712		
NQF Level	8		
NQF Credit Value	15		
Duration	Semester		
Proposed semester to be offered	First Semester		
Programmes in which module will be offered	BCom Hons Fin (1721/1722), Postgraduate Diploma in Finance (1624)		
Year Level	7		
Main Outcomes	<p>On completion of this module students should be able to:</p> <ul style="list-style-type: none"> • Use Financial Ratios to assess Financial Risk. • Use Financial statements to assess performance. • Evaluate firm's capacity to meet future obligations. • Assess Financial and Business risk. • Use Financial Instruments to mitigate Financial Risk. • Use Financial Statements to value businesses. 		
Main Content	<ul style="list-style-type: none"> • Company Financial Statements • Revenue recognition • Cash Marketable securities and receivables • Cash flow Analysis • Inventory costing methods • Accounting for Liabilities and Shareholders' Equity • Accounting for Long-Term Liabilities and Equity • Analysis of Inter-corporate Investments • Pensions and Postemployment benefits • Business Combinations • Valuation and Forecasting 		
Pre-requisite modules	ACC781 or equivalent		
Co-requisite modules	None		
Prohibited module Combinations	FIA341 and FIA342		
Breakdown of Learning Time	Hours	Timetable Requirement per week	Other teaching modes that does not require time-table
Contact with lecturer / tutor:	35	<i>Lectures p.w.</i>	3
Assignments & tasks:	50	<i>Practicals p.w.</i>	0
Practicals:	0	<i>Tutorials p.w.</i>	0
Assessments	5		
Self-study	60		
Other: Please specify	0		
Total Learning Time	150		
Methods of Student Assessment	Continuous Assessment (CA): 50% Final Assessment (FA): 50%		
Assessment Module type	Continuous and Final Assessment (CFA)		