



Course Curriculum Model (Syllabus)		
Faculty:	FACULTY OF MECHANICAL AND COMPUTER ENGINEERING	
Department:	Economics Engineering	
Level:	Bachelor	
Code of the course:	203EE	
Course:	Financial Analysis	
Course Status:	Mandatory	Mandatory/Elective
Semester:	(V)	Winter/Summer
Number of hours per week:	2+2	
ECTS:	5	
Time / location:	Thursday, 12 ³⁰ -14 ⁰⁰ , K103	
Year of studies:	2024/2025	
Lecturer:	Ass. Dr. Safet Abdullahu	
Assistant:		
Contact details:	Professor	Assistant
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C o u r s e d e s c r i p t i o n	The subject of financial analysis deals with the financial analysis of the company through the main financial statements such as: Balance Sheet, Statement of Income, Cash Flow Statement and Statement of Cash Flows. The analysis of these statements enables us to assess the financial situation, success and the company's prospects. This course also discusses the impacts of information from the statements financial decision making in managerial decisions company.	
P u r p o s e (G o a l s)	This course aims to provide students with an understanding of the importance of compiling and analyzing the financial statements, whose information will serve the enterprise managers to make decisions.	

L e a r n i n g o u t c o m e s	<p>Upon completion of this course the student will be able to:</p> <ol style="list-style-type: none"> 1. Formulate its opinion on the financial statements and the need for the analysis of these statements in order to assess the company's performance and success. 2. Evaluate the effect of information from these financial statements in decision making managerial in the company. 3. Evaluate the effects of information from the financial statements for internal and external users. 4. Present in tabular, graphical and through other models his opinions on problems / results of their analysis.
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	Weeks	Lecture
Progra m (conten t)	<i>First week:</i>	Introduction to Financial Analysis
	<i>Second week:</i>	Enterprise and its financial environment
	<i>Third week:</i>	Financial reports according to IFRS and SKK1
	<i>Fourth week:</i>	Balance sheet analysis
	<i>Fifth week:</i>	Analysis of the statement of income and Cash Flow
	<i>Sixth week:</i>	Methods of presentation, analysis and assessment of the financial situation
	<i>Seventh week:</i>	Discussion and first assessment
	<i>Eighth week:</i>	Financial structure analysis - Financial Indicators
	<i>Ninth week:</i>	Analysis of business (operating)
	<i>Tenth week:</i>	Analysis of investment activities and financial activities
	<i>Eleventh week:</i>	Analysis of firm's financial dynamics - Profitability and leverage
	<i>Twelfth week:</i>	Financial consolidation and the causes of financial distress
	<i>Thirteenth week:</i>	Estimation of enterprise assets, principles and methods
	<i>Fourteenth week:</i>	Discussion / Seminars / Presentations
	<i>Fifteenth week :</i>	Discussion and second assessment

Literature	
L i t e r a t u r e	<ol style="list-style-type: none"> 1. Prof.dr.Shefket Jakupi, Dr.Bedri Statovci, "Financial Statement Analysis" Ulcinj 2016 2. Prof.dr.Shefket Jakupi; Mr.HidajeteJashari-Lutfiu "Advanced Financial Analysis" Ulcinj 2015 3. John J.Wild, K.R Subramanyam, Robert F.Hasley "FINANCIAL STATEMENT ANALYSIS" McGraw - Hill - 2006 4. A.Helfert 2.Erich D.B.A., Techniques of financial analysis, (7 ed.) (Croatian Edition MATE, Zagreb, 1997) 5. K.Zager - L.Zager, analysis of financial statements, Second Edition, Zagreb 2010

Teaching materials	Within this course, additional hours of study load students must pass on independent studies. Separate students are encouraged to prepare works with original enterprise records. After completing the work they are obliged to present their work.			
	Contribution to student workload (which should correspond to student learning outcomes - 1 ECTS credit = 25 hours)			
	Activity	Hours	Days/weeks	Total
	Lectures	2	15	30
	Exercise sessions (with TA)	2	15	30
	Practical work	3	3	9
	Office hours	1	15	15
	Fieldwork	1	2	2
	Midterms, seminars	2	2	4
	Homework	3	2	6
	Self-study	4	3	12
	Final exam preparation	3	3	9
	Time spent in exams	2	2	4
	Projects, presentations, etc.	2	2	4
Total			125	

Evaluation	Assessment methodology:		
	Periodic Assessments: It is expected that you will participate in estimates according to the planned time. Duties and presentations/seminars: it is required that you participate in group projects. The whole group should contribute to one another's presentations in order to express your views on the issues of discussion. In order to have a fair evaluation of student work throughout the semester, the final grade in this course will be:		
	Tests / Colloquia (First Test) (Second test)	20%	20%
	Practical test during exercises (Essay)		
	Workshop seminar	20%	
	Interpretation and presentation of artistic creativity and other works.		
	Assignments and courses during the semester	5%	
	Professional practice		
	Other,(Specify) Participation	5%	
	Final exam	30%	
	Total	100%	
	Final grade	Points (%)	Mark
		91 – 100	10
		81 - 90	9
	71 - 80	8	
	61 - 70	7	
	51 - 60	6	

Criteria for regular attendance and rules of etiquette during the organization of the lesson are set.

Computer work:

Graphic works, I have to draw and write with a computer. In the works it is obligatory to respect the criteria for both the visual and the content aspect of the required works.

Ethics in teaching:

Graphic works should be personal works of each student. There will be no tolerance for copying, "borrowing" from the Internet or any other material. The same or similar works will have negative evaluations in the final evaluation of the student.

Time:

In agreement with the students, the deadlines for submitting works will be determined. There will be no tolerance for delays in the submission of works. Failure to arrive at the time when the assignment is explained does not justify the student for not submitting the paper. The deadline will be given earlier. If you are going to travel abroad, then you need to submit the paperwork in advance. The student has the right to request a consultation with the professor whenever he / she deems it reasonable and necessary for the performance of his / her work.

Rules of conduct and academic policies:

- active participation of students in lectures o participation in discussion, comments and free expression of opinion, opinion and academic position (with arguments)
- Mandatory independent work and use of additional sources of information (various scientific websites, scientific journals, conference proceedings, etc.)
- Respecting lecture schedules without compromising academic freedom (silent cell phones) of respecting the word, thoughts and ideas of colleagues,
- It is not allowed to arrive late and leave without a valid reason from the lecture, test or exam o preparation and holding of relevant lectures, (obligation of the teacher).
- if the student is absent more than four times without reason in lectures and exercises, does not receive the signature for attendance. o the student cannot take the exam without an official document,
- if the student is dissatisfied with the grade obtained, has the right to complain in writing to the dean, within two working days after the announcement of the results, UMIB Statute o if the student does not follow the rules, in the exam uses tools that are not allowed, it is evaluated with a negative grade.

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Mitrovica; 12/01/2024

Ass. Dr.Sc. Safet Abdullahu