

Financial and economic analysis (IV-th Year of study, VII-th Semester)

Credit value (ECTS) 6

Course category

Domain (Imposed)

Course holder:

Prof. Gavril ȘTEFAN

Discipline objectives (course and practical works)

General objective: Acquiring and understanding the theoretical basis specific to financial and economic analysis, skills in quantifying and interpreting economic and financial indicators in order to identify the final causes of economic and financial non-performance / performance.

Specific objective: Assessing the performance, competitiveness, risk and limits of economic growth at the enterprise level by using the following types of analysis: analysis of the competitive environment; analysis of the internal potential of the enterprise; cost analysis; analysis of enterprise results.

Contents (syllabus)

Course (chapters/subchapters)
1. Financial and economic analysis - content, typology, research methods / object, types of analysis, qualitative methods of analysis, quantitative methods of analysis
2. Analysis of the competitive environment - analysis of the market share, analysis of the competitive position, analysis of the competition structure, analysis of the competitive context, analysis of the competitive advantage
3. Analysis of the internal potential of the enterprise - analysis of human resources, analysis of material resources, analysis of financial resources
4. Expenditure analysis - typology and structure of expenditures, methods of cost analysis
5. Analysis of the company's results - financial analysis, turnover analysis, value added analysis, production analysis, commercial margin analysis

Practicum
1. Methods and calculation techniques used in analysis - types, examples, interpretation
2. Analysis of the competitive environment - indicators, examples/ case study, interpretation
3. Analysis of human resources at enterprise level - indicators, examples/ case study, interpretation
4. Analysis of material resources at enterprise level - indicators, examples/ case study, interpretation
5. Analysis of the financial resources of the enterprise - indicators, examples/ case study, interpretation
6. Cost analysis - methods, indicators, examples / case study, interpretation
7. Analysis of enterprise results - indicators, examples / case study, interpretation

References

1. Dragomir Voicu D., 2010 - Guvernanță corporativă și sustenabilitate în Uniunea Europeană, Editura Economică, București.
2. Niculescu Maria, 2006 – Diagnostic global strategic, Editura Economica București.
3. Stancu, I., 2007 - Finanțe: Piețe financiare și gestiunea portofoliului. Investiții directe și finanțarea lor. Analiza și gestiunea financiară a întreprinderii, ediția a IV-a, Editura Economică, București
4. Ștefan G., 2018 – Analiza economico-financiara, Note de curs USAMV Iași
5. Vintilă, G., 2010 - Gestiunea financiară a întreprinderii, Editura Didactică și Pedagogică, București.
6. Lala Popa I., 2018 – Analiza economico-financiara. Editura Universitatea de Vest, Timișoara.

Evaluation

Evaluation form	Evaluation Methods	Percentage of the final grade
Exam	Oral examination	60%
Attendance and appreciation of the activity during the practical works	Oral examination during the semester	20%
Attendance and active involvement in project activities	Project	20%

Contact

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Financial and economic analysis (IV-th Year of study, VIII-th Semester)

Credit value (ECTS) 4

Course category

Domain (Imposed)

Course holder:

Prof. Gavril ȘTEFAN

Discipline objectives (course and practical works)

General objective: Acquiring and understanding the skills regarding the quantification and interpretation of financial and economic indicators in order to identify the final causes of financial and economic performance/ non-performance and of the enterprise's health.

Specific objective: Evaluating the performance, competitiveness, risk and limits of economic growth at the enterprise level by: analyzing the financial and economic results; performance rates analysis; financial balance analysis; the analysis of the enterprise value; general risk analysis.

Contents (syllabus)

Course (chapters/subchapters)
1. Financial analysis - analysis of enterprise performance by profit and loss account, analysis of economic performance, analysis of commercial performance, analysis of financial performance, analysis of profitability, self-financing
2. Analysis of the enterprise's health - financial structure rates and stability factors, analysis of the enterprise's value, working capital analysis, solvency analysis, liquidity analysis, risk analysis
3. Feasibility analysis of investment options - costs, revenues, residual value, financial sustainability, discount rate, performance indicators, social benefits analysis, economic benefits analysis, ecological benefits analysis, sustainability analysis, sensitivity and risk probability analysis

Practicum
1. Financial analysis of the enterprise using the profit and loss account: indicators, examples / case study, interpretation
2. Analysis of the company's performance using performance rates - economic profitability, financial profitability: indicators, examples/ case study, interpretation
3. Analysis of the financial structure: indicators, examples/ case study, interpretation
4. Solvency and liquidity analysis: indicators, examples/ case study, interpretation
5. Analysis of working capital, working capital requirements, net cash: indicators, examples/ case study, interpretation
6. Analysis of cash flows from financing, investment and operating activities: indicators, examples/ case study, interpretation
7. Feasibility analysis of investment options: methods, indicators, examples, interpretation
8. Enterprise risk analysis: risk types, indicators, examples, interpretation

References

1. Dragomir Voicu D., 2010 - Guvernanta corporativă și sustenabilitate în Uniunea Europeana, Editura Economica, București.
2. Niculescu Maria, 2006 – Diagnostic global strategic, Editura Economica București.
3. Stancu, I., 2007 - Finanțe: Piețe financiare și gestiunea portofoliului. Investiții directe și finanțarea lor. Analiza și gestiunea financiară a întreprinderii, ediția a IV-a, Editura Economica, București
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