CBN COLLABORATIVE POSTGRADUATE PROGRAMME
DEPARTMENT OF BANKING AND FINANCE, UNIVERSITY OF IBADAN
WORK PLAN
NAME OF LECTURER
COURSE: BAF 722 FINANCIAL STATEMENT ANALYSIS

STUDY WEEK	TOPIC SUB-TOPIC	RESULTS LEARNING	TIME Hrs	METHODS	Suggested Videos
1	**1.0 AN OVERVIEW OF FINANCIAL STATEMENT ANALYSIS** 1.1 Introduction 1.2 Objectives of Financial Statement Analysis (FSA) 1.3 Components of FSA 1.4 An overview of Statement Logic (SL) 1.5 Objectives of SL	The student can: ✓ Briefly explain the FSA and its objectives; ✓ Should be able to identify the 5 components of FSA; ✓ Understand the purpose of Statement Logic;	3	✓ The students will learn through a combination of face-to-face contact and guided study. ✓ Personal contact sessions will include: lectures, presentations, practical and Quizzes. ✓ Guided study will include text readings and the use of a wide range of internet based resources.	There are many good videos available on the Internet.

2	**BUSINESS CHARACTERISTICS** **2.0 BUSINESS IDENTIFICATION** 2.1 Overview of assets and financial structure of a firm 2.2 Overview of Assets Conversion Cycle (ACC) 2.3 Concept of Working Investment (WI) 2.4 Overview of risks 2.5 Overview of shrinkage	✓ Be able to classify companies based on asset conversion cycle; ✓ Be able to identify 3 types of WI ✓ Be able to breakdown corporate risks into its components ✓ Be able to do shrinkage analysis	3	✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: lectures, presentations, practical and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources.	There are many good videos available on the Internet.

3	**BUSINESS IDENTIFICATION PRACTICALS** 3.1 Identifying logics in different industries' financials 3.2 Practicing WI analysis 3.3 Practicing shrinkage margin and high-point analysis	✓ Ability to demonstrate understanding in hands-on practical	3	✓ The students will learn through computer lab practical work.	
4	**4.0 PERSPECTIVE IN FSA AND LOGICAL RELATIONSHIP** 4.1 Perspective in FSA & logical relationships 4.1.1 Profitability analysis 4.1.2 Assets Management	✓ Understand and explain the logical relationships between the different analysis variables	3	✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: lectures,	There are many good videos available

	4.1.3 Financial Structure 4.2 Leverage and Business Risks 4.3 Return on Equity Logic 4.4 The Debt-Servicing ability	✓ Understand and explain the perspectives in financial statements ✓ Understand business risks ✓ Identify debt-servicing ability		presentations, practical and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources.	on the Internet.
5	**5.0 UNDERSTANDING ASSETS AND LIABILITIES COMPONENTS** 5.1 Introduction and Meaning 5.2 Asset components: general logical considerations 5.3 Liabilities: general logical considerations	✓ To be able to identify the logic in assets composition ✓ To be able to identify the logic in liabilities composition	3	✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: lectures, presentations, practical and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Personal contact sessions will include: lectures, presentations, practical and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet-based resources.	There are numerous videos available on the Internet on quality management, ISO 9000, six sigma and more. NIST has a channel on YouTube that describes the Baldrige National Quality Winners.

6	**6.0 BALANCE SHEET BUILDING AND IDENTIFICATION- Cont.** 6.1 Introduction and meaning 6.2 Balance sheet identification 6.3 Financial structure identification	✓ To be able to identify different structures of balance sheets ✓ To be able to identify different financial structure of businesses		✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any).	These are good resources for either chapter 2 or 3. Listed below are the NIST videos for the 2009 Baldrige Award Winners.
7	**MID-SEMESTER BREAK**				
8	**8.0 BALANCE SHEET BUILDING AND IDENTIFICATION**	✓ Ability to demonstrate understanding in hands-on practical	3	✓ The students will learn through computer lab practical work.	
9	**9.0 ANALYSING OPERATIONS MANAGEMENT AND PROFITABILITY** 9.1 Introduction and Meaning 9.2 Elements of the Income Statement 9.3 Analysing profitability 9.3.1 Profitability ratios	✓ Analyse the income statement of a firm ✓ Ability to apply appropriate quantitative tools to evaluate a	3	✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations,	A. Slide Power Point and Tutorial Note

	9.3.2 Direct cost ratios 9.3.3 Operating expenses ratios 9.3.4 Other income and expenses 9.4 Income statement and Cashflow	firm's operating performance		Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any).	
10	**10.0 ANALYSING ASSET MANAGEMENT AND EFFICIENCY** 10.1 Introduction 10.2 Criteria for evaluating assets management 10.3 Asset components analysis and measures of efficiency 10.4	✓ Analyse the individual asset components and calculate operating efficiency ratios ✓ Determine and explain the trend of the ratios by examining changes in ratio components.		✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any).	

11	**11.0 ANALYSING ASSET MANAGEMENT AND EFFICIENCY PRACTICAL**	✓ Ability to demonstrate understanding in hands-on practical	3	✓ The students will learn through computer lab practical work.	
12	**12.0 ANALYSING LIABILITY MANAGEMENT** 12.1 Introduction 12.2 Analysing liquidity 12.3.1 Working capital analysis 12.3.2 Current ratio analysis 12.3.3 Quick ratio analysis 12.4 Analysing solvency 12.5 Appropriate capital structure 12.5.1 Tenor matching 12.5.2 Appropriate financing of short term needs	✓ Ability to calculate and interpret the various measures of liquidity and solvency ratios and determine their trend ✓ Ability to understand factors to consider when evaluating the financial risk in a company	3	✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes. ✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any),	A. Slide Power Point Two. Note
13	**11.0 ANALYSING LIABILITY MANAGEMENT PRACTICAL**	✓ Ability to demonstrate understanding in hands-on practical	3	✓ The students will learn through computer lab practical work.	
14	**14.0 CASH FLOW STATEMENT** 14.1 Introduction 14.2 Cashflow logic 14.3 A conceptual framework for cashflow analysis 14.4 Cashflow computation and formats 14.5 Cashflow analysis 14.6 Fact sheet: Ratio analysis	✓ Understand the logic for the cash flow statement ✓ Understand the cash flow statement objectives, and its		✓ The students will learn through a combination of face – to - face contact and guided study. ✓ Personal contact sessions will include: Presentations, Case Study analysis and Quizzes.	

		application to credit analysis		✓ Guided study will include text readings and the use of a wide range internet based resources. ✓ Lectures, tutorials and field trip/industrial visit (if any).	
	REVISION WEEK				
WEEK STUDY (WEEK 1 TO 14)					
FINAL EXAMINATION					

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Lecturer: **PROGRAMME LEADER**