

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G457	Financial Diagnosis	7	3	0	0	3	5

Prerequisites	
Admission Requirements	

Language of Instruction	
Course Type	Elective
Course Level	Bachelor Degree
Objective	To enable students to: - Understand and analyze financial documents of the company - Understand the issues and the financial environment in which the company operates - Understand decision-making in the financial area
Content	
References	Hutin H., 2010, Toute la finance d'entreprise en pratique, Edition d'Organisation. 4ième édition. Vernimmen P., Quiry P., Le Fur Y., 2013, Finance d'entreprise 2014, Dalloz Gestion. website: www.vernimmen.net

Theory Topics

Week	Weekly Contents
1	Introduction - Course object
2	The basis of Accounting Record Statements
3	Income statement and profit and loss account analysis- The intermediary values
4	Income statement and profit and loss account analysis- The Cash capacity
5	The functional balance sheet - The rationale
6	The functional balance sheet- The traditionnal approach
7	The functional balance sheet - Towards more complex approaches
8	The financial balance sheet - The rationale
9	Critics of the financial balance sheet
10	Synthesis of balance sheet analyzes
11	Flow analyzes
12	The main ratios
13	Ratio analyzes
14	Basis of financial decisions