

**Postgraduate Diploma in Business Finance and Strategy –**

**2016/2017 Semester 1: Financial Statements Analysis [FSA]**

**Course duration** : **From:** October 2016 **To:** February 2017

**Lecturer** : M B G Wimalarathna [FCA/FCMA/MCIM/FMAAT/MCPM/ICAEW(finalist)(MBA- PIM/USJ)]

### **Preface**

Why do we need analysis of financial statements? Obviously, in order to have better understanding on the financial performance and financial position of a particular entity/organization at a given time/period. Do we really need? Yes. Most of the stakeholders are not able to understand the health (financial soundness) of the particular organization by simply perusing financial statements since it mostly contains absolute/rough figures/numbers with more financial/technical terms and jargons.

Financial statements analysis is a mechanical process which essentially undertakes/performs in depth observation/analysis of financial/non-financial information of the organization in order to ascertain the financial performance/position.

### **Course Objectives/Aims**

This module aims to impart knowledge, competencies and skills relating to the application of basic financial statements analysis techniques to analyze financial and economic underpinnings of a business and ascertain the health of the business in short and long term aspects.

### **Course Delivery and Methodology**

The course will be entirely conducted through interactive sessions and theoretical/practical exercises in the class room. Participants are required to carefully study the course materials and other relevant sources of reading materials recommended by the lecturer.

### **Scheme of evaluation**

*Group Assignment* - 40 marks  
*Final examination* - 60 marks

Course content along with the ILOs will be shared / delivered and discussed later.