



# AI1140 Financial Reporting 7.5 credits

## Finansiell rapportering och analys

This is a translation of the Swedish, legally binding, course syllabus.

If the course is discontinued, students may request to be examined during the following two academic years

## Establishment

Course syllabus for AI1140 valid from Spring 2009

## Grading scale

A, B, C, D, E, FX, F

## Education cycle

First cycle

## Main field of study

Technology

## Specific prerequisites

"Samhällsekonomi" 7,5 hp, and "Företags- och fastighetsbeskattning" 7,5 hp, or similar courses. "Investment Analysis", 7,5 hp, or correspondent Excel-skills

## Language of instruction

The language of instruction is specified in the course offering information in the course catalogue.

## Intended learning outcomes

The overall aim of the course is to enable students to understand the methods used to analyze the financial health of firms.

More specifically, the students should after the course be able to:

- Have the ability to analyze and interpret a company's financial statements and handle the practical differences between an income statement, balance sheet and cash flow statement
- Calculate and analyze the main financial ratios for firms within different areas
- Analyze an existing company and use the results to formulate a development plan
- Have knowledge and understanding of the impact of the rules surrounding financial accounting

## Course contents

The content of financial reports. Adjustments of the financial reports. Analysis of an existing company in a compulsory group work using MS-Excel. .

## Disposition

Lectures and guest-lectures 30 h. Supervised seminars and compulsory group work 30 h.

## Course literature

Textbook/textbooks and relevant articles are to be determined and will be announced one month before start of the course.

## Examination

- INL1 - Assignment, 3.0 credits, grading scale: P, F
- TEN1 - Examination, 4.5 credits, grading scale: A, B, C, D, E, FX, F

Based on recommendation from KTH's coordinator for disabilities, the examiner will decide how to adapt an examination for students with documented disability.

The examiner may apply another examination format when re-examining individual students.

## Other requirements for final grade

Written exam 5 hp (A-F) with a compulsory group work (P/F) 2,5 hp

## Ethical approach

- All members of a group are responsible for the group's work.
- In any assessment, every student shall honestly disclose any help received and sources used.
- In an oral assessment, every student shall be able to present and answer questions about the entire assignment and solution.