



AI1142 Financial Reporting and Analysis 7.5 credits

Finansiell rapportering och analys

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

Establishment

Course syllabus for AI1142 valid from Spring 2014

Grading scale

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

Education cycle

First cycle

Main field of study

Technology

Specific prerequisites

45 credits academic studies, including 7,5 hp Economics (AI1107) or Economics of the Built Environment (AI1128) or a similar course.

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 a company. The course focuses especially on real estate companies.

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

- Analyze and interpret a company's financial statements and the practical relations and differences between an income statement, balance sheet and a cash flow statement
- Calculate and analyze the main financial ratios of accounting statements
- Analyze the impact of national and international accounting norms on a real estate company's financial statements
- Identify and explain special accounting problems peculiar to real estate companies
- Calculate and analyze the main financial ratios of real estate accounting statements

Course contents

Accounting for real estate companies. Adjustments of the financial reports. Analysis of a real estate company in a compulsory group work using MS-Excel. .

Disposition

Lectures, guest-lectures, exercises and supervised compulsory seminars 60 h.

Course literature

Thomasson, Jan: "Externredovisning och finansiell analys" eller annan liknande bok på samma akademiska nivå, Fastighetsägarna: "Årsredovisning i fastighetsföretag", Finansanalytikernas rekommendationer samt artikelsamling på svenska.

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.

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

Written exam (A-F) 4,5 credits and compulsory term-paper/groupwork 3,0 credits.

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.