《财务分析与公司估值》课程中英文简介

Financial analysis and valuation

课程代码：0421033A **Course Code：**0421033A

课程名称：财务分析与公司估值 **Course Name：Financial Analysis and Valuation**

学时：48 **Periods：48**

学分：3 **Credits：3**

考核方式：考试 **Assessment：Examination**

先修课程：财务会计、财务管理、统计学 **Preparatory Courses：Financial accounting**

**Financial management，**

**Statistics.**

《财务分析与公司估值》是会计专业和财务管理专业本科生的专业必修（选修）课程。是在《财务管理》课程的基础上，为进一步提高学生财务理论水平和应用能力而设置的一门专业课。本课程的特点是注重实用性，从证券分析师的视角出发进行财务分析。本课程概括介绍了资本市场的背景和财务会计在证券投资中的作用；系统地介绍了三大财务报表的分析、非财务信息分析、盈利能力分析、会计数据特性和风险分析等；并在此基础上重点讲解如何预测未来盈余和评估企业价值。通过本课程的学习，学生将从证券分析师的角度学习和分析财务报表，挖掘会计信息中的盈余操纵行为，进行盈利能力和投资风险分析，预测公司未来盈利水平，并能够使用科学的价值评估模型把未来盈利预测转化成对上市公司的价值评估，提出投资建议。

Financial Analysis is a core curriculum of Accounting and Financial Management. This course is a further development to Financial Management. It aims at promoting students’ understanding in Financial Theory as well as application ability. This course focuses on practical, teaching students to do financial analysis from the view of security analysts. In this course, we will introduce the capital market and the usage of financial accounting in securities investment. Firstly, we present an introduction for Financial Report Analysis, Non-financial Information Analysis, Profitability Analysis, Character of Accounting Data and Risk Analysis. Then, we put emphasis on Income Forecast and Valuation. After accomplishing this course, the students would be familiar with Financial Analysis. They would be able to detect Earnings Management by using accounting information, and then they could do a research on profitability and investment risk, as well as forecast future income. After that, they could build scientific models for corporate valuation and make the investment suggestions.