

## Cash Flow Analysis



### SCHOOL

Faculty of Law, Economics  
and Business Studies (DEG)



### CAMPUS

Saint-Serge



### LEVEL

3rd year Bachelor's degree



### OPEN TO EXCHANGE STUDENTS

Yes



### SEMESTER

Spring (S2)

- > **Degree course:** Licence Economie Gestion Parcours FCC (Finance, Comptabilité, Contrôle)
- > **Teaching unit:** UE 36E
- > **Course language:** French
- > **Duration (hours):** 32
- > **ECTS:** 4
- > **Teacher(s):** Catherine Deffains-Crapsky

#### > Assessment:

- Continuous assessment
- Final exam

#### > Teaching methods:

- Lecture course 16 hours
- Tutorial course 16 hours
- Practical work hours

- Case study
- Project

## COURSE DESCRIPTION

This course is based on the central concept of cash flow. The analysis of the financial statements made it possible to present the elements allowing to carry out a static analysis of the situation of the enterprise. After a reminder of the main indicators linked to the static analysis, the financial flow analysis course focuses on the dynamic analysis through two approaches. The first is to understand the formation of the cash flow. Indeed, understanding the elements that have influenced the variation of cash flow, allows to better forecast and manage it. It is then possible to look at forecasts, particularly through the establishment of financing plans. The in-depth analysis of profitability is also addressed. The course is completed by a business simulation game.

## OBJECTIVES

At the end of this course, the student should be able to make a detailed analysis of the short, medium and long-term financial situation of the venture and be aware of the importance of cash flow management. Students should also be able to construct financing plans and propose long-term financing solutions.

## PREREQUISITES

Financial Analysis  
Strategic Management

## SELECTIVE BIBLIOGRAPHY

None

## OTHER INFORMATION

The simulation game is entirely in English (16 hours). As far as the lecture is concerned, the course materials are in English and students have meetings with the teacher for a total of 4 hours. Students with a B1 level in French are also advised to take part in the course in French.