

27441 - Financial Statement Analysis

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	417 - Degree in Economics
ECTS	5.0
Course	4
Period	First semester
Subject Type	Optional
Module	---

1.Basic info

1.1.Recommendations to take this course

1.2.Activities and key dates for the course

2.Initiation

2.1.Learning outcomes that define the subject

2.2.Introduction

3.Context and competences

3.1.Goals

3.2.Context and meaning of the subject in the degree

3.3.Competences

3.4.Importance of learning outcomes

4.Evaluation

5.Activities and resources

5.1.General methodological presentation

5.2.Learning activities

The process of teaching and learning designed for the course 'Accounting Analysis' (5 ECTS credits) is organised as follows:

Participatory classes:

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These involve the description of the basic concepts referring to economic and financial analysis of the company. Student's participation will be encouraged by setting out economic problems to be solved and providing experiences and approaching problems or current news related to the topics covered for further analysis and discussion.

There will be two working sessions each week except in December and January which are reduced to a weekly session. Participatory lectures will last 2 hours maximum. Will start with a reminder of the most important topics studied in the previous session, will continue with the lecture of the corresponding lesson and will end with a summary of the most relevant ideas.

Students will have at their disposal recommended bibliography to get information for each topic to be discussed, giving priority to their comments and lecturers' explanation of the relevant issues.

Practical classes

Every week, in addition to the participatory lecture, students will attend a practical class with a maximum duration of 2 hours. They develop when needed following the topics covered in theory classes.

For these lectures students will have at their disposal bibliography an extensive collection of solved cases related to the topics covered in the theoretical classes. The purpose is not to solve all mathematical operations required for each cases but to comment the procedure, the solution and the most important practical aspects of each topic.

The program contains the following activities:

Distribution of 125 hours of student working hours in 50 class hours (theoretical and practical), and 75 distance learning hours that the student needs to acquire the knowledge and to prepare practices and exams.

The 50 hours of theoretical and practical classes consist of 25 hours of participative lectures and 25 practical hours solving problems and practical cases.

Finally, the 75 hours of student's distance learning will consist of 30 reading hours and individual study about the topics; 30 hours to complete the group task; and 15 hours to prepare individual cases, participating in learning platforms.

5.3.Program

INTRODUCTION

Unit 1. Accounting information.

Unit 2. Methods for accounting information analysis

EQUITY ANALYSIS

Unit 3. The Balance sheet structure: Components

Unit 4. The working capital

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FINANCIAL ANALYSIS

Unit 5. Cash conversion cycle and suitable working capital.

Unit 6. Company' self-financing

Unit 7. The statement of cash flows

Unit 8. Financial equilibrium

Unit 9. Financial ratios

ECONOMIC ANALYSIS

Unit 10. Analysis of the economic result

Unit 11. Cost-volume-profit analysis

Unit 12. Economic ratios

Unit 13. The profitability

5.4.Planning and scheduling

The distribution scheme is the following:

DISTRIBUTION	CLASS	CHARACTER
50 h.	25 h. theoretical	lectures
	25 h. practical	lectures

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75 h.	30 h. individual study	distance learning
	30 h. group task	distance learning
	15 h. individual cases	distance learning

5.5. Bibliography and recommended resources

The process of teaching and learning designed for the course 'Accounting Analysis' (5 ECTS credits) is organised as follows:

- Participatory classes
- Practical classes