

27520 - Financial Analysis

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Course	3
Period	First semester
Subject Type	Compulsory
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

The process of teaching and learning designed for the course "Financial Analysis" (6 ECTS credits) distributes of 150 hours of student working hours in 60 class hours (theoretical and practical), and 90 distance learning hours that the student needs to acquire the knowledge and to prepare practices and exams.

The 60 hours of theoretical and practical classes are consist of 30 hours of participative lectures and 30 practical hours solving problems and practical cases.

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5.2.Learning activities

Participatory classes:

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.

Participatory lectures will last 2 hours maximum and will start with a reminder of the most important topics studied in the previous session, and will continue with the lecture of the corresponding lesson; will end with a summary of the most relevant points.

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.

For these lectures students will have at their disposal bibliography with an extensive collection of solved exercises related to the topics covered in the theoretical classes. The purpose is not to solve all mathematical operations required for each exercise but to comment the procedure, the solution and the most important practical aspects of each topic. Finally, the 90 hours of student's distance learning will consist of 40 reading hours and individual reflection about the topics; 40 hours to complete the group task; and 10 hours to do individual exercises, participating in learning platforms.

5.3.Program

GENERALITYS

CHAPTER 1.- The accounting information.

CHAPTER 2.- Systematic for accounting information analysis.

EQUITY ANALYSIS.

CHAPTER 3.- Equity structure; composition, evolution and trend.

CHAPTER 4.- The working capital

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FINANCIAL ANALYSIS

CHAPTER 5.- Short cycle, maturation period and suitable working capital

CHAPTER 6.- The self-financing.

CHAPTER 7.- Statement of financial position; relevant issues.

CHAPTER 8.- The Statement of cash flows

CHAPTER 9.- Financial equilibrium.

CHAPTER 10.- Financial ratios.

ECONOMIC ANALYSIS

CHAPTER 11.- Analysis of the economic result

CHAPTER 12.- Cost-Volume-Profit analysis.

CHAPTER 13.- Economic ratios.

CHAPTER 14.- The profitability

CHAPTER 15.- Descomposition analysis.

5.4.Planning and scheduling

According to the calendar approved by the university for 2016-17.

5.5.Bibliography and recomended resources

Updated bibliography is available through the website of the library: <http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>