

## 28536 - Accountancy Analysis

### Información del Plan Docente

<b>Academic Year</b>	2016/17
<b>Academic center</b>	108 - Facultad de Ciencias Sociales y del Trabajo
<b>Degree</b>	428 - Degree in Labour Relations and Human Resources
<b>ECTS</b>	3.0
<b>Course</b>	
<b>Period</b>	Second semester
<b>Subject Type</b>	Optional
<b>Module</b>	---

### 1. Basic info

#### 1.1. Recommendations to take this course

Language is taught : Castilian . Office hours : Listed on the website . provided students: 60 per group. Recommendations to take this course : Being an eminently practical subject , continued attendance to classes of theory and practice , as well as performing the exercises advised .

#### 1.2. Activities and key dates for the course

Activities and key dates for the course: The activities and key dates will be adjusted to the academic calendar proposed by the Faculty.

### 2. Initiation

#### 2.1. Learning outcomes that define the subject

The student, for passing this subject , should demonstrate the following results ...

The student , overcoming this subject , achieved the following results:

1. Updating balances.
2. Calculation of the main tools of accounting analysis.
3. Interpretation of financial information.

#### 2.2. Introduction

Brief presentation of the subject Brief presentation of the course : The course " Accounting Analysis " is part of the Accounting module . It is an optional subject in the curriculum of the degree of Labor Relations and Human Resources, within the " Itinerary Legal Advice and Labour " . Among others, the following topics: - The accounting information. - The financial statements . - Supplementary financial statements . - The revaluation . - Objectives , instruments and scope of the analysis of financial statements. - Analysis of the asset structure . - Analysis of the financial situation. - Economic analysis of the company

## 28536 - Accountancy Analysis

### 3.Context and competences

#### 3.1.Goals

The subject and its expected results meet the following approaches and objectives:

The subject and its expected results meet the following approaches and objectives: The financial information is the means through which the company communicates with external agents.

Therefore it must meet quality requirements to ensure the usefulness of such information for decision -making. In this context , the course aims to acquaint students with the methodology of Accounting Analysis as a tool for analysis and interpretation of financial information prepared by the companies.

On the other hand , the course aims that students are able to formulate the main financial statements and how they can influence decision -making by users of financial information .

#### 3.2.Context and meaning of the subject in the degree

Context and meaning of the subject in the degree: Within the degree , the course will contribute to the training of students in the field of knowledge of financial economics in general and accounting in particular , to successfully address the development , reading , analysis and interpretation of financial information by the company in the current socio-economic .

#### 3.3.Competences

To pass the course, students will be more competent to ...

To pass the course, the student will be responsible for:

1. Capacity for analysis and synthesis (C1). 2. Ability to manage information (C2). 3. Ability to organization and planning (C3). 4. Oral and written communication in native language (C4). 5. Computer skills related to field of study (C6). 6. Ability to make decisions and manage issues (C7). 7. Skills in interpersonal relationships (C9). 8. Teamwork (C11). 9. autonomous Arendizaje (C14). 10. Ability to apply quality criteria (C18). 11. Ability to recognize, identify and understand the theoretical framework of the economy and the labor market (22). 12. Ability to recognize the theoretical framework on labor policies (C27). 13. Ability to apply teconologías of information and communication in different policy areas (C34). 14. Ability to transmit and communicate in writing and orally using the terminology and appropriate techniques (C37). 15. Ability to interpret data and socioeconomic indicators on the labor market (C46). 16. Ability to make a critical analysis of the decisions of the actors involved (C54)

#### 3.4.Importance of learning outcomes

Importance of learning outcomes obtained in the course: The results achieved in this area students are accounting , eminently practical and highly demanded character in professional activity by reason of the general economic context. The student gets used to work with documents and actual market information and to analyze and interpret the financial information provided by companies. Specifically , the student surpassing this course achieves the following results : revaluation , calculation of the main tools of accounting analysis and interpretation of financial information .

### 4.Evaluation

The student must demonstrate that it has achieved the intended learning outcomes through the following evaluation activities The student must demonstrate achievement of learning outcomes provided by the following evaluation activities: Students attending in person classes, make two individual written or group work (10% of the final grade each) on issues studied during the course and included in the program of the subject and an individual written exam with a theoretical and

## 28536 - Accountancy Analysis

practical part (40% of the final grade each of the parties). Tests for distance learners or those that arise in other various calls of the first: Students who do not attend continuously to classes or may not have approved the ordinary course, made an individual written exam with a theoretical part and a practical on the program content of the subject (50% of the final grade each). It will be necessary to pass both parts separately.

### 5. Activities and resources

#### 5.1. General methodological presentation

The learning process that is designed for this subject is based on the following: The learning process that is designed for this subject is based on the following : The course is designed to develop the proposed through the presentation of content by the teacher and mainly through the active participation of students program . Since the teaching methodology is based on the resolution of cases and case , it proceeds to the presentation of the contents to be used in each exercise and its subsequent resolution and discussion , so that allows to demonstrate their understanding and ability for information accounting and systematizing content .

#### 5.2. Learning activities

The program that the student is offered to help you achieve the expected results includes the following activities ...

The program that the student is offered to help you achieve the expected results includes the following activities :

1. Theoretical classes : 15 hours in which the theoretical concepts and methodological contents related to Accounting Analysis exposed .
2. Pr actical classes: 15 hours in which the methodology studied in theoretical classes , led by the teacher and active student participation applies .
3. Student work : reading includes textbooks , reference books , exercises , tests, etc.

#### 5.3. Program

Syllabus Didactic unit I : Financial information and financial statements . Chapter 1. The financial information. Chapter 2. The financial statements . Chapter 3. Financial statements complementary. Didactic unit II : Updating balances. Chapter 4. Updating balances. Didactic unit III : Analysis of financial statements. Chapter 5. Objectives , instruments and scope of the analysis of financial statements. Chapter 6. Analysis of the asset structure . Chapter 7. Analysis of the financial situation. Chapter 8. Economic analysis of the company.

#### 5.4. Planning and scheduling

Schedule sessions and presentation of works Calendar of classroom sessions :

Each , both theoretical and practical , face session lasts 2 hours.

The lectures that develop the eight songs on the program of the course will be taught throughout the semester .

The practical classes will be held once studied the corresponding theoretical.

#### 5.5. Bibliography and recommended resources