

Year: 2019/20

# 28536 - Accountancy Analysis

#### Syllabus Information

Academic Year: 2019/20

Subject: 28536 - Accountancy Analysis

Faculty / School: 108 -

Degree: 428 - Degree in Labour Relations and Human Resources

**ECTS**: 3.0 Year: 2

Semester: Second semester Subject Type: Optional

Module: ---

## 1.General information

#### 1.1.Aims of the course

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 .

#### 1.2.Context and importance of this course 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

#### 1.3. Recommendations to take this course

Language is taught: Castilian. Office hours: Listed on the website. provided students: 60 per group. Recommendations to ta

# 2.Learning goals

#### 2.1.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)

# 2.2.Learning goals

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.

#### 2.3.Importance of learning goals

Importance of learning outcomes obtained in the course: The results achieved in this area students are accounting, eminently

# 3.Assessment (1st and 2nd call)

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 att
Tests for distance learners or those that arise in other various calls of the first: Students who do not attend continuously to cla

# 4. Methodology, learning tasks, syllabus and resources

# 4.1.Methodological overview

The learning process that is designed for this subject is based on the following: The learning process that is designed for this s

### 4.2.Learning tasks

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. Practical 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.

#### 4.3.Syllabus

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.

# 4.4. Course planning and calendar

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.

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

#### 4.5. Bibliography and recommended resources

Normally, the bibliography of the academic year is updated in the web of the Library (blioteca.unizar.es).