

## 27520 - Financial Analysis

### Syllabus Information

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**Academic Year:** 2020/21

**Subject:** 27520 - Financial Analysis

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 449 - Degree in Finance and Accounting

**ECTS:** 6.0

**Year:** 3

**Semester:** First semester

**Subject Type:** Compulsory

**Module:** ---

## 1.General information

### 1.1.Aims of the course

### 1.2.Context and importance of this course in the degree

### 1.3.Recommendations to take this course

## 2.Learning goals

### 2.1.Competences

### 2.2.Learning goals

### 2.3.Importance of learning goals

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

### 3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

## 4.Methodology, learning tasks, syllabus and resources

### 4.1.Methodological overview

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.

The teaching methodology is planned to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

### 4.2.Learning tasks

The course includes the following learning tasks:

- Lectures. 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.

- Practice sessions. 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.

### **4.3.Syllabus**

#### **GENERALITIES.**

- Topic 1. The accounting information.
- Topic 2.- Systematic for accounting information analysis.

#### **EQUITY ANALYSIS.**

- Topic 3.- Equity structure; composition, evolution and trend.
- Topic 4.- The working capital

#### **FINANCIAL ANALYSIS.**

- Topic 5. Short cycle, maturation period and suitable working capital
- Topic 6. The self-financing.
- Topic 7. Statement of financial position; relevant issues.
- Topic 8. The Statement of cash flows
- Topic 9. Financial equilibrium.
- Topic 10. Financial ratios.

#### **ECONOMIC ANALYSIS.**

- Topic 11. Analysis of the economic result
- Topic 12. Cost-Volume-Profit analysis.
- Topic 13. Economic ratios.
- Topic 14. The profitability
- Topic 15. Descomposition analysis.

### **4.4.Course planning and calendar**

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://econz.unizar.es/>)

### **4.5.Bibliography and recommended resources**