

Academic Year/course: 2021/22

## 28536 - Accountancy Analysis

### Syllabus Information

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**Academic Year:** 2021/22

**Subject:** 28536 - Análisis contable

**Faculty / School:** 108 - Facultad de Ciencias Sociales y del Trabajo

**Degree:** 428 - Degree in Labour Relations and Human Resources

**ECTS:** 3.0

**Year:** 4 and 3 and 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.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDG) of the 2030 Agenda of Nation United (<https://www.un.org/sustainabledevelopment/es/>), in such a way that the acquisition of the learning results of the subject it provides training and competence to contribute in some way to its achievement:

Objective 5: Gender equality.

### 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 f

### 1.3. Recommendations to take this course

Language is taught : Castellano Office hours : Listed on the website . Provided students: 60 per group. Recommendations to take

## 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 tecnologías 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. Concept and components of the financial statements.
2. Analyze the financial statements.

### 2.3. Importance of learning goals

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

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

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

The student must demonstrate that it has achieved the intended learning outcomes through the following evaluation activities:  
The evaluation of the subject prioritizes continuous evaluation through work and realization of "online" face-to-face tests of the fo

WORKS (up to 5/10 points)/TESTS (up to 5/10) proposed to the students:

##### PART I: FINANCIAL STATEMENTS

- Students must choose a company from the SABI database, in which they will be analyzed and applied with instructions of the tea  
studied in this first part of the subject. The rating of this work will be up to 25% of the final grade.

- Test "online" face-to-face (up to 2/10 points) through the telematics tool that provides the ADD 20% of the final grade. The ap  
where questions about the contents of the first of the program of the subject.

##### PART II: ANALYSIS OF FINANCIAL STATEMENTS

- From the company chosen for the first job, the students will analyze and apply with instructions from the teaching staff of the st  
The qualification of this work will be up to 25% of the final grade.

- Test "online" face-to-face (up to 3/10 points) through the telematics tool that provides the ADD 30% of the final grade. The ap  
30 minutes where questions about the contents of the second part of the course program.

Students who do not wish to follow the continuous assessment system previously proposed or who have not passed through this  
test through the telematics tool provided by the ADD in the dates set by the official calendar of examinations of the two official c

contents of the subject program in which they must obtain at least a grade of 5/10. The duration of the approximate test will be 1 hour.

To carry out the evaluation tests, the student will require a computer.

If the sanitary circumstances require, they may be carried out in a non-face-to-face way using the telematic means available in the  
or similar, email, etc. In the case of "online" evaluation, it is important to note

that, in any test, the student may be recorded, being able to exercise their rights by the procedure indicated in:

[https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia\\_reducida.pdf](https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf)

In the case of technical problems in the evaluation process, duly accredited, the indications will be followed expressed in the "Guic  
adaptation to non-face-to-face teaching and online assessment approved by the Governing Council on April 27, 2020.

These tests are scheduled to take place in person. However, if the health circumstances require it, they may be carried out in p  
at the University of Zaragoza: Moodle-ADD, Google meet or similar, email, etc ... In the case of evaluation online, it is impor

and he can exercise his rights by the procedure indicated in :

[https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia\\_reducida.pdf](https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf)

## 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 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.

In principle, the teaching delivery methodology is expected to pivot around face-to-face classes. However, according to the decision adopted on July 14 by the Grade Quality Assurance Commission, the course will be taught in person. If the situation is not face-to-face, the telematic means available at the University of Zaragoza will be used: Moodle-ADD, Google meet or similar, email, etc ... Since the course is taught in the second semester of the year, it will be necessary to be awaiting the evolution of the Covid-19 pandemic and what the health and academic authorities establish in this regard. In case of no attendance, the student body will require a computer equipment, network connection, microphone, webcam or similar.

### 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 six units 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.