

## 27520 - Financial Analysis

### Syllabus Information

**Academic year:** 2023/24

**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

The goal of this subject is that the student acquires the learning results indicated in point 2 later. To this end, the student must go through the learning phase of the different sections of the program, for, which requires previous basic knowledge that should have been acquired in the subjects of Financial Accounting I, Financial Accounting II and Financial Statements, taught in previous courses.

{In this context, the subject of Financial Analysis closes a cycle of knowledge that ends with the interpretation of the content of the economic-financial information in order to appreciate the reality of the company and to be able to guide it in its actions to improve the situation of the company.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda, specifically, the activities planned in the subject will contribute to the achievement of the goals:

1. Affordable and Clean Energy
2. Decent Work and Economic Growth
3. Responsible Production and Consumption
4. Alliances to Achieve Objectives.

### 2. Learning results

**The student, in order to pass this subject, must demonstrate the following results:**

1. To know the instruments used in the analysis of the business reality
2. Evaluate the economic and financial reality of the company.
3. Determine the imbalances that may be present in your situation
4. To know the circumstances that determine the different types of imbalance
5. Establish corrective measures for imbalance situations

### 3. Syllabus

#### **GENERAL**

CHAPTER 1.- Accounting information.

CHAPTER 2.- Systematic analysis of accounting information.

#### **ANALYSIS OF THE EQUITY STRUCTURE**

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

#### **ECONOMIC ANALYSIS**

CHAPTER 4.- Analysis of the economic surplus.

CHAPTER 5.- Cost Volume Benefit Analysis.

CHAPTER 6.- Economic Ratios.

CHAPTER 7.- Profitability.

#### **FINANCIAL ANALYSIS**

CHAPTER 8.- Working Capital.

CHAPTER 9.- Short cycle, maturation period and adequate working capital.

CHAPTER 10.- Self-financing.

CHAPTER 11.- Financial Statement; relevant magnitudes.

CHAPTER 12.- Statement of Cash Flows.

CHAPTER 13.- Financial equilibrium.

CHAPTER 14.- Financial ratios.

### **COMPARATIVE ANALYSIS**

CHAPTER 15.- Analysis by decomposition.

## **4. Academic activities**

The teaching of this subject will consist of theoretical and practical classes, which will be developed according to the specific needs required by each of the topics of the program, and there may be classes that combine both theoretical formulas or explanations based on a practical case.

Master classes: 30 hours

Practical classes: 30 hours

Personal Study: 90 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

## **5. Assessment system**

The subject will be evaluated by means of a GLOBAL evaluation in both first and second call.

### **Global Assessment:**

- Teamwork (20%). The work will be related to the study of the economic-financial reality of a real company which will contain the sections that will be detailed during the classes. In this work the students must go applying the knowledge acquired both in the theoretical classes and in the weekly practices or other additional knowledge, which are specifically detailed in these classes, related to the goal of the subject and that will be applied to the case or cases that are established. Students must present and defend the work at the end of the course before the final exam.
- Final test (80%). Written exam to be taken on the date of the official call fixed by the center in the calendar of exams, which will consist of both theoretical questions and problems. The theoretical questions can be closed (multiple-choice) or open, and in them the student must demonstrate that he/she has assimilated and understood the basic concepts of the subject.

The problems posed will be in line with those solved in the practical classes of the subject.

Both the statements of the theory questions and the problems will indicate the maximum score for each question.

### **ASSESSMENT CRITERIA FOR EACH PART**

The grade of the exam will be the average of the grades obtained in the theoretical and practical parts, each part corrected out of 10. To pass the subject it will be necessary to pass separately each of the two parts, both theoretical and practical . If the average grade is higher than 5 but one of the parts is failed, the student does not pass the subject and the final grade is 4.9.