

28536 - Accountancy Analysis

Syllabus Information

Academic year: 2023/24

Subject: 28536 - Accountancy Analysis

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

Degree: 428 - Degree in Labour Relations and Human Resources

ECTS: 3.0

Year:

Semester: Second semester

Subject type: Optional

Module:

1. General information

The subject aims to introduce students to the methodology of Accounting Analysis as an instrument of analysis and interpretation of the financial information prepared by companies. On the other hand, the subject aims that students are able to formulate the main annual accounts and how they can affect the decision making by the users of economic and financial information.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the 2030 Agenda of United Nations (<https://www.un.org/sustainabledevelopment/es/>), in such a way that the acquisition of the subject's learning results provides training and competence to contribute to their achievement.

Within the degree, the subject will contribute to the student's training in the field of financial economics in general, and accounting in particular, in order to successfully deal with the preparation of financial information by companies in the current socio-economic context.

Since this is an eminently practical course, continuous attendance to theory and practical classes is recommended, as well as the realization of the proposed practical exercises.

2. Learning results

In order to pass this course, the student must demonstrate the following results of an accounting nature, which are eminently practical and very much in demand in the professional activity due to the general economic context.

1. Know the concept and components of financial statements.
2. Be able to identify and assess the usefulness of the different types of information contained in the financial statements.
3. Know how to work with documents and real market information.
4. Be able to interpret and analyze the economic-financial information provided by companies through the financial statements.
5. Know how to calculate the main accounting analysis tools.
6. Be able to establish an economic-financial valuation of the company and determine the financial consequences of such valuation.
7. Detect possible imbalances and evaluate the corrective measures that can be adopted in each situation.

3. Syllabus

Didactic unit I FINANCIAL STATEMENTS

1. Accounting information and its analysis
2. Basic financial statements
3. Supplementary financial statements

Didactic unit II ANALYSIS OF FINANCIAL STATEMENTS

4. Analysis of the company's financial structure
5. Analysis of the company's liquidity
6. Analysis of the company's profitability

4. Academic activities

The subject is designed to develop the proposed program through the presentation of contents by the teacher and, mainly, through student participation of the students.

{Given that the teaching methodology is based on the resolution of cases and practical assumptions, the presentation of the contents to be used in each exercise and their subsequent resolution and discussion, in such a way as to enable the participants to demonstrate their understanding and ability to search for accounting information and systematise it.

The program offered to the student to help them achieve the expected results includes the following activities

1. Theoretical classes: 15 hours in which the theoretical concepts and methodological contents related to the financial statements and their analysis are presented.

2. Practical classes: 15 hours in which the methodology studied in the theoretical classes is applied, directed by the teacher and with student participation.

3. Student work: includes reading textbooks, reference books, solving exercises, completing assignments and exams.

Each classroom session, both theoretical and practical, has a duration of 2 hours. The theoretical classes that develop the six topics that make up the program of the subject will be taught throughout the four-month period. Practical classes will be given as soon as the corresponding theoretical concepts have been studied.

The activities and key dates will be in accordance with the academic calendar proposed by the Faculty.

5. Assessment system

The assessment of the subject prioritises continuous assessment through work and its presentation and the performance of tests "online" in a classroom setting (if socio-sanitary conditions permit) as follows: **Works (up to 5/10 points)**

Exhibition of works (up to 2/10 points)

Tests (up to 3/10)

Didactic Unit I: FINANCIAL STATEMENTS

- Students must choose a company from the SABI database, in which all the contents studied in this first part of the subject will be analyzed and applied with instructions from teachers of the subject. The grade for this work will be up to **20% of the final grade**.

- **Online test** through the telematic tool provided by the ADD up to **10% of the final grade**. The approximate duration of the test will be 1 hour and 30 minutes where questions will be asked on the contents of the first part of the program of the subject.

Didactic unit II: ANALYSIS OF FINANCIAL STATEMENTS

- From the company chosen for the first work, the students will analyze and apply all the contents studied in this second part of the subject with instructions from the teachers of the subject. The grade for this work will be up to **30% of the final grade**.

- **Online test** through the telematic tool provided by the ADD up to **20% of the final grade**. The approximate duration of the test will be 1 hour and 30 minutes where questions will be asked on the contents of the second part of the program of the subject.

Final presentation of the work up to **20% of the final grade**.

Students who do not wish to follow the continuous assessment system proposed above or who have not passed by this system, will take an **online test** through the telematic tool provided by the ADD on the **dates provided by the official calendar of exams** of the two official calls on the contents of the program of the subject in which they must obtain at least a grade of 5/10. The approximate duration of the test will be 1 hour and 30 minutes.

The presentation of the two papers to be prepared by the students, to be submitted in writing, will be made on the date to be set at the beginning of the term.

In order to take the assessment tests, the student will require computer equipment.

The methodological approach and assessment of this guide is prepared to be the same in any teaching scenario. They will be adjusted to the socio-health conditions of each moment, as well as to the indications given by the competent authorities.