

27441 - Financial Statement Analysis

Syllabus Information

Academic year: 2024/25

Subject: 27441 - Financial Statement Analysis

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 417 - Degree in Economics

ECTS: 5.0

Year: 4

Semester: First semester

Subject type: Optional

Module:

1. General information

The main objective of this subject is that the student learns the methodology of accounting analysis as an instrument for the analysis and interpretation of financial information prepared by companies.

On the other hand, the subject aims for students to be able to formulate the main annual accounts and know how they can affect the decision making process of the users of economic and financial information.

It is recommended to have taken the compulsory subject of the 2nd year: "Introduction to Accounting".

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

2. Learning results

Upon successful completion of the subject, the student will have obtained the following accounting skills, eminently practical and highly demanded in the professional activity due to the general economic context:

- To know the concept and components of financial statements.
- To be able to identify and assess the usefulness of the different types of information contained in the economic-financial information statements
- To know how to work with documents and real market information.
- To be able to interpret and analyse the economic-financial information provided by companies through financial statements
- To know how to calculate the main accounting analysis tools
- To be able to establish an economic-financial valuation of the company and determine the financial consequences of such valuation
- To 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

-Master classes: 25 hours, in which the theoretical concepts and methodological contents related to the Financial Statements and their analysis are presented.

- Practical classes: 25 hours, in which the methodology studied in the theoretical classes is applied, directed by the teacher and with student participation.

- Personal Study: 71 hours, including self-study, solving exercises and completing assignments.

- Assessment tests. 4h 3

Since the teaching methodology is based on the resolution of cases and practical assumptions, we will proceed to the presentation of the contents to be used in each exercise and its subsequent resolution and discussion, in such a way that it allows to show their understanding and ability to search for accounting information and systematize it.

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

5. Assessment system

The subject will be evaluated in continuous or global evaluation in the first call and by means of global evaluation in the second call.

Continuous Assessment:

The evaluation of the subject in the first call prioritizes the Continuous Evaluation through works and their presentation, as well as the realization of tests in the classroom through the telematic tool "questionnaires" provided by the ADD. In each of these tests/assignments/presentation, it will be necessary to obtain at least 4/10 points. In order to pass the Continuous evaluation, a minimum grade of 5/10 must be achieved adding all the grades obtained.

Global Evaluation:

Students who do not wish to follow the continuous evaluation system proposed above or who have not passed by this system, may undergo the global evaluation of face-to-face character through the telematic tool "questionnaires" provided by the ADD, on any of the dates set in the official calendar of exams of the two official calls . It will deal with the contents of the subject syllabus and a minimum grade of 5/10 must be obtained.

Evaluation Criteria:

Continuous assessment

It will be carried out through works and their exhibition and tests through questionnaires in the ADD, in the classroom and will be graded as follows:

- Work 50% of the total grade
- Presentation of work 20% of the total grade
- Tests 30% of the total grade

In all tests/assignments/exhibitions, a minimum of 4/10 points must be obtained to be eligible for continuous evaluation

Didactic Unit I: FINANCIAL STATEMENTS

- Work on the contents studied in this first part of the subject The grade for this work will be 20% of the final grade.
- Questionnaire through the telematic tool provided by the ADD. The grade for this work will be 10% of the final grade.

Didactic Unit II: ANALYSIS OF FINANCIAL STATEMENTS

- Work on the contents studied in this second part of the subject. The grade for this work will be 30% of the final grade.
 - Questionnaire through the telematic tool provided by the ADD. The grade for this work will be 20% of the final grade .
- Final presentation of the work, which will account for 20% of the final grade.

The dates for the submission of papers/presentations/questionnaires will be fixed at the beginning of the term.

Global Assessment:

The Global Evaluation will be conducted in person through the telematic tool "questionnaires" provided by the ADD, on the dates set in the official calendar of examinations of each of the two official calls and will deal with the contents of the program of the subject. A minimum grade of 5/10 must be obtained

6. Sustainable Development Goals

- 4 - Quality Education
- 8 - Decent Work and Economic Growth
- 9 - Industry, Innovation and Infrastructure