

27520 - Financial Analysis

Syllabus Information

Academic year: 2024/25

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:

Goal 4: Quality education.

4.A significantly increase the number of young people and adults who have the necessary skills to access employment, decent work and entrepreneurship.

Goal 8: Decent Work and Economic Growth

8.6 Reduce the proportion of young people who are not in employment, education and training.

Goal 16: Peace, justice and strong institutions

16.6 Build effective, transparent and accountable institutions

2. Learning results

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

1. Know the sources of information and 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. Know the circumstances that determine the different types of imbalance
5. Establish corrective measures for imbalance situations

3. Syllabus

CHAPTER 1.- Basic Aspects of Financial Statement Analysis

CHAPTER 2.- Sources of information for analysis

CHAPTER 3.- Liquidity and Cash Flow Analysis

CHAPTER 4.- Analysis of the sources of financing

CHAPTER 5.- Economic analysis of the company

CHAPTER 6.- Financial analysis in listed companies

CHAPTER 7.- Integral analysis and financial planning.

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

5. Assessment system

In both the FIRST and SECOND CALL the evaluation system will be GLOBAL and will have two modalities:

Mode A:

The evaluation will be carried out by means of a paper and a written test.

- INDIVIDUAL WORK (30%). The work will consist of the study of the economic-financial reality of a real company. In this work the students will apply the knowledge acquired in the classes, which is why continuous attendance is required. Students must prepare and present their work throughout the course, delivering the final report on the last day of class according to the academic calendar of the course.

- WRITTEN EXAM (70%): this will include the contents studied in the syllabus and will be taken on the date of the official exam. This test will consist of both theoretical questions (which may be closed or open-ended) and practical exercises.

In order to pass the subject through Mode A, the student must obtain a minimum mark of 4 (out of 10) in the written exam, and the weighted average of this and the mark for the work must be equal to or higher than 5 (out of 10).

If this weighted average is lower than the grade obtained in the written test, the latter will prevail (which must be equal to or higher than 5 (out of 10) to pass the subject).

If the student obtains a grade lower than 4 in the written test, the final grade will be that of the written test.

The mark for the written exam will be retained in the second sitting. The mark for the written exam is not retained for the second sitting.

Mode B:

This modality will consist of a single final written test in which a mark of 5 out of 10 must be achieved. This written test will include the contents studied in the syllabus and will be held on the date of the official exam. This test will consist of both theoretical questions, which may be closed (multiple-choice) or open-ended, and practical exercises.

6. Sustainable Development Goals

4 - Quality Education

8 - Decent Work and Economic Growth

16 - Peace, Justice and Strong Institutions