

30616 - Financial Statements: Analysis

Syllabus Information

Academic year: 2024/25

Subject: 30616 - Financial Statements: Analysis

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 432 - Joint Law - Business Administration and Management Programme

ECTS: 6.0

Year: 4

Semester: First semester

Subject type: Compulsory

Module:

1. General information

{The main goal of this subject is for students to learn to analyse and interpret financial information from the company and to be able, in view of the results obtained from the analysis, to design business actions, as well as economic decisions about the company from the point of view of the different economic agents who may be interested in the company.

{These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), in particular, the activities planned in the subject will contribute to the achievement of goals 4 and 5.

2. Learning results

After passing the subject, students should be able to:

- Apply the most commonly used financial statement analysis tools and techniques.
- Interpret and understand the information contained in the financial statements in order to assess the economic-financial situation of the company.
- To carry out the economic-financial analysis of real companies from the perspective of the different economic agents involved economic stakeholders.
- Use the results of the analysis of the financial statements, as well as other information of a financial and non-financial nature, to design possible business actions or to anticipate the economic or financial health of the company.
- Design decisions about a company from the point of view of different economic agents that are users of the company's financial information.
- Detect possible manipulative practices of the information contained in the financial statements of the companies.
- Apply analysis techniques in the valuation of listed and unlisted companies in the stock market

3. Syllabus

Unit 1: Basic concepts

Unit 2: Analysis of individual financial statements

Unit 3: Consolidated financial statements

Unit 4: Utility and limitations of financial information for analysis

Unit 5: Analysis of short-term financial position

Unit 6: Long-term financial analysis

Unit 7: Economic analysis of the company

Unit 8: Financial analysis in the stock market

Unit 9: Application of analysis to business valuation

4. Academic activities

The teaching-learning process has been designed for the subject "Analysis of Financial Statements" of 6 credits ECTS that include 60 classroom hours (theoretical and practical) (2.4 ECTS credits). The rest of the hours (90 hours) until cover the 6 ECTS credits will correspond to non-classroom work and assessment tests.

Specifically, the 60 hours of theoretical and practical sessions are divided into 30 hours of participative lectures and 30 hours of practice with problem solving, case studies, as well as the explanation and performance of activities.

Master classes: 30 hours

Practical classes: 30 hours

Study and personal work: 88 hours

Assessment tests. 2h

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

In both the FIRST and SECOND CALL, the grade will be configured by means of a system of evaluation GLOBAL, which will have the following two modalities:

MODALITY A:

Qualification configuration:

ACTIVITIES (30% of the grade): They consist of practical cases or theoretical-practical questions to be solved and/or discussed by the students in the classroom. The grade for these activities will be the arithmetic mean of the grade of all the activities proposed.

WRITTEN TEST (70% of the grade): This written test will include the contents of topics 1 to 9 of the program and will be held on the date of the official call. This test will consist of both theoretical and practical questions that can be either closed (multiple-choice) or open-ended.

In order to pass the subject through Mode A, students must obtain a minimum grade of 4 (out of 10) in the written test, and the weighted average of this and the grade of the proposed activities 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). In the event that the student obtains a grade lower than 4 in the written test, his/her final grade will be that of this test.

The grade of the activities is retained in the second call.

MODALITY B:

It will consist of a single final written test, in which a grade of 5 out of 10 must be achieved. It will include the contents of the program and will be held on the date of the official call. This test will consist of both theoretical and practical questions that can be closed (multiple-choice) or open-ended.

6. Sustainable Development Goals

4 - Quality Education

8 - Decent Work and Economic Growth

10 - Reduction of Inequalities