

**COURSE DATA****Data Subject**

<b>Code</b>	35953
<b>Name</b>	Financial Statements Analysis
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2022 - 2023

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. Period</b>
1315 - Degree in Finance and Accounting	Faculty of Economics	3 Second term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1315 - Degree in Finance and Accounting	20 - Accounting consolidation and analysis	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
MESTRE BARBERA, MARIA REYES	44 - Accountancy

**SUMMARY**

*Financial Statements Analysis* is a compulsory subject taught in the second term of the third year that is part of the Accounting module of the Degree in Finance and Accounting.

The main objective of the subject is the analysis and interpretation of the information disclosed in the annual accounts in order to assess the economic and financial situation of the company. Lesson 1 is devoted to the study of the annual accounts, in order to reach a better understanding of the information released. Lesson 2 is devoted to the most common techniques and tools applied in this discipline. Lesson 3 is focused on the temporal analysis of the annual accounts. Lesson 4 deals with the financial structure of the company, addressing issues such as solvency, liquidity and debt. Finally, the last lesson addresses the analysis of the income.



## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

### Other requirements

There are not compulsory requeriments. Nevertheless, previous knowledge in Financial Accounting I and Financial Accounting II is highly recommended.

## OUTCOMES

### 1315 - Degree in Finance and Accounting

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- Conocer y analizar otras fuentes de información interna y externa que interviene en los modelos de decisión.

## LEARNING OUTCOMES

Upon completion of the course, students will be able to apply a wide range of techniques in financial statements analyses and to properly assess the outcomes under different scenarios.

## DESCRIPTION OF CONTENTS

### 1. Accounting information

Introduction  
Users of accounting information  
The financial statements  
Objectives  
Classification

### 2. Introduction to the analysis of financial statements

Objectives and typology  
Analysis tools and techniques

**3. Structure and evolution of the financial statements**

Types of financial statements  
Reformulation of the balance sheet  
Reformulation of the income statement  
Analysis of assets and debts  
Analysis of income, expenses and results

**4. Financial analysis**

Analysis of the balance sheet  
Solvency  
Liquidity  
Debt  
Working capital  
Working capital cycle

**5. Economic analysis**

Cost-volume-profit analysis  
Operating leverage  
Profitability  
Financial leverage

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	30,00	100
Study and independent work	45,00	0
Readings supplementary material	15,00	0
Preparation of practical classes and problem	20,00	0
Resolution of case studies	10,00	0
<b>TOTAL</b>	<b>150,00</b>	

**TEACHING METHODOLOGY**

The development of the course consists of a combination of theoretical (2 hours per week) and practical classes (2 hours per week). For this purpose, all available resources (blackboard, slides or computer assistance) that are deemed appropriate for the correct achievement of the proposed objectives will be used in each case and according to the needs.



The teaching methods to be used, both in theory and in practical classes, are the following:

1. Learning group with the teacher. In some theoretical classes the "master class" model will be used, since it offers the teacher the possibility of focusing on the most important issues. The "active master lesson" model, both in theory and in practice, will be used to promote communication between students and between students and teachers.
2. Individual study.
3. Group work. It facilitates the development of personal relationships.
4. Tutoring. The teacher's tutorial support is used both individually and in groups to problem-solving.

## EVALUATION

In general, the process for assessing the competences of the subject is similar to the rest of the subjects of the module and, specifically, they will follow the following guidelines:

1. A written exam, consisting both of theoretical questions and practical cases (60% of the final grade). The minimum score for this exam to be achieved is 5 out of 10.
  2. The remaining 40% corresponds to students' continuous assessment, which is based on their participation and involvement in the teaching-learning process. This continuous evaluation will be carried out in the following way:
    1. Completion of at least 80% of continuous assessment activities (10% final grade).
    2. Questionnaire (10% final grade).
    3. Individual resolution of practical cases (20% final grade).
- 10% of continuous assessment activities are considered non-recoverable.
- 30% of continuous assessment activities are considered recoverable on second call.

The final mark is the sum of the exam score (as long as it exceeds 5 out of 10) and the continuous assessment mark. The final mark has to achieve a minimum score of 5 points out of 10.

The final mark of the students who have obtained a grade lower than 5 out of 10 in the written exam, it will be equal to the exam grade.

## REFERENCES



### Basic

- Íñiguez Sánchez, Raúl y Garrido Miralles, Pascual (2021): Análisis de estados contables. Elaboración e interpretación de la información financiera. Ed. Ediciones Pirámide.

### Additional

- Archel Domench, Pablo; Carrasco del Amo, Fernando; Lizarraga Dallo, Fermín; Sánchez Alegría, Santiago y Cano Rodríguez, Manuel (2022): Estados Contables. Elaboración, análisis e interpretación. Ed. Ediciones Pirámide.
- González Pascual, Julián (2016): Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones. Ed. Ediciones Pirámide.
- González Pascual, Julián (2011): Análisis de la empresa a través de su información económico-financiera. Aplicaciones prácticas. Ed. Ediciones Pirámide.