

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

<b>Code</b>	36506
<b>Name</b>	Accounting Information Analysis and Management
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2021 - 2022

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1332 - Degree in Business Intelligence and Analytics	Faculty of Economics	3	Second term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1332 - Degree in Business Intelligence and Analytics	7 - Análisis de la Información Financiera	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
MERELLO GIMENEZ, PALOMA	44 - Accountancy

**SUMMARY**

The subject of Management and Analysis of accounting information is a compulsory semester subject of the third year of the Degree in Business Intelligence and Analytics, taught in the second semester.

The financial information of the companies is prepared in accordance with the applicable regulations and presents certain limitations. Information users must be able to interpret the information under different contexts and using appropriate techniques.

In this subject we proceed to the management and analysis of information, mainly of a monetary nature, present in the financial statements of companies. The subject has an approach that combines theory and practice, with the intention of bringing the students closer to the accounting reality of companies and allowing them to extract an objective judgment from the information contained in the financial statements for decision-making by adopting a user role of information both internal and external to the company.



## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

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

### Other requirements

Basic financial accounting knowledge

## COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

### 1332 - Degree in Business Intelligence and Analytics

- Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.
- Students must have the ability to gather and interpret relevant data (usually in their field of study) to make judgements that take relevant social, scientific or ethical issues into consideration.
- Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.
- Be able to produce models, calculations and reports, and to plan tasks in the specific field of business intelligence and analytics.
- Be able to access and manage information in different formats for subsequent analysis in order to obtain knowledge through data.
- Know and know how to properly use the appropriate quantitative and qualitative methods to reason analytically, evaluate results and predict economic and financial magnitudes.
- Demonstrate skills for analysis and synthesis.
- Be able to analyse and search for information from diverse sources.
- Be able to learn autonomously.
- Be able to use ICT, both in academia and in professional practice.
- Use analytical and quantitative methods to analyse and interpret the financial statements of organisations.
- Establish a system of business management indicators.

## LEARNING OUTCOMES (RD 1393/2007) // NO CONTENT (RD 822/2021)

- Know the techniques of analysis of accounting information
- Analyze the content of the financial statements in order to make economic-financial decisions
- Carry out an adequate, clear and synthetic diagnosis that allows the use of financial information by internal and external users



## DESCRIPTION OF CONTENTS

### 1. Introduction to the analysis of accounting information

- 1.1. Accounting information in the company
- 1.2. Users of accounting information
- 1.3. Regulatory framework for financial information
- 1.4. Initial thoughts on accounting analysis

### 2. Financial statements

- 2.1.1. Balance sheet
- 2.1.2. Profit and loss account
- 2.1.3. Statement of changes in equity
- 2.1.4. The notes
- 2.1.5. Accrual vs Cash Accounting: Statement of Cash Flows
- 2.2. The quality of the financial statements
- 2.3. Accounting adjustments

### 3. Profitability Analysis

- 3.1. Economic vs financial profitability
- 3.2. Financial profitability: ROE
  - 3.2.1. Calculation and definition
  - 3.2.2. Decomposition
  - 3.2.3. Leverage effect
- 3.3. Economic profitability: ROA
  - 3.3.1. Calculation and definition
  - 3.3.2. Decomposition

### 4. Analysis of liquidity and solvency

- 4.1. Working capital
- 4.2. Liquidity
- 4.3. Solvency
- 4.4. Analysis of the statement of cash flows

### 5. Predictive analysis

- 5.1. Short term forecast
- 5.2. Long-term forecast
- 5.3. Breakeven

**6. Analysis applied to decision making**

- 6.1. Financing decisions
- 6.2. Capital market
- 6.3. Business valuation
- 6.4. Fusions and acquisitions

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Computer classroom practice	30,00	100
Development of group work	20,00	0
Study and independent work	20,00	0
Preparation of evaluation activities	10,00	0
Preparing lectures	10,00	0
Preparation of practical classes and problem	10,00	0
Resolution of case studies	20,00	0
<b>TOTAL</b>	<b>150,00</b>	

**TEACHING METHODOLOGY**

In the course several teaching methodologies are combined, distinguishing between the theoretical module of the subject and that corresponding to the practical module. In the theoretical module, the dominant method is that of expository teaching, through classic master classes, which are combined with techniques that favor the active participation of students. The practical module is fundamentally articulated around active methodologies that emphasize dialogue and discussion.

**EVALUATION**

The summative evaluation is verified through a final exam that will account for 70% of the student's mark in the subject. To pass the course, the final mark must be higher than 5 and, in turn, it is required that the exam mark also exceed 5 points out of 10. Thus, if the exam mark is below 5 points out of 10, the final mark will correspond to the exam grade.

Continuous assessment will account 30% of the final mark and is non-recoverable. Continuous assessment may include online tests, individual or group activities, case solutions, and others.



## REFERENCES

### Basic

- PALEPU, K.G. P.M. HEALY and E. PEEK (2019) Business Analysis and Valuation IFRS edition, 5th edition. South Western Cengage Learnings.

### Additional

- ARCHEL DOMENECH, P., LIZARRAGA DALLO, F., SÁNCHEZ ALEGRÍA, S. y CANO RODRÍGUEZ, M. (2015). Estados Contables. Elaboración, análisis e interpretación. Editorial Pirámide.
- GARRIDO MIRALLES, P. e ÍÑIGUEZ SÁNCHEZ, R. (2013). Análisis de Estados contables. Elaboración e interpretación de la información financiera. Editorial Pirámide.
- PENMAN, S.H (2013). Financial Statement Analysis and Security Valuation. 5th ed. New York: McGraw-Hill.

## ADDENDUM COVID-19

**This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council**

### 1.CONTENT

The content of the syllabus is maintained.

### 2. VOLUME OF WORK AND TIMETABLE

The number of hours of the syllabus is maintained. However, given the greater weight of continuous assessment in the second semester of the 2021-2022 academic year, the schedule will include complementary tasks, which may consist of the online or physical delivery in the classroom of theoretical-practical exercises and / or the realization of theoretical-practical questionnaires.

Different online tools available in the virtual classroom will be used and additional resources will be provided for a more autonomous and effective learning in a context of teaching outside the classroom.

### 3. TEACHING METHODOLOGY

Classes will be face-to-face at approved hours for theory and practice and rotating shifts were held. The shifts will work by surnames, so those students whose surname is between A and L will go to the classroom for a week, while students with surnames between M and Z will have online teaching on those days. The following week, these shifts will alternate (M-Z in the classroom and A-L with non-face-to-face teaching). The calendar of the weeks can be consulted here: <https://ir.uv.es/estudia/horarios2sem>





According to the indications, the teachers will carry out virtual tutorials (attention in 48 working hours maximum), as well as forums or videoconferences for online group tutorials.

#### 4. EVALUATION SYSTEM

Following the indications to promote continuous assessment in the expected scenario, the weight of continuous assessment is increased from 30% to 40% and the weight of the exam, or final test, is reduced from 70% of the final grade to 60% .

The greater weight of the continuous assessment will suppose the resolution of theoretical-practical questionnaires and / or the delivery of additional theoretical-practical exercises through the virtual class or in the classroom.

The student is reminded that, according to the syllabus, the exam must be passed (5 out of 10) and the continuous assessment is not recoverable. The latter implies that, those students who decide to participate in few or no continuous assessment tasks, their assessment will be reduced, almost or entirely, to the grade obtained in the first or second call exam.

A face-to-face exam is planned that will consist of theoretical-practical questions and the realization of a theoretical-practical case. In a non-face-to-face scenario, it will be adapted to the online questionnaire option and will be carried out at the scheduled time according to the official exam schedule of the UV Faculty of Economics. In this non-face-to-face scenario, the exam may be complemented with a videoconference, in which the identification of the student may be required through the camera. The student will be previously informed of the characteristics of the exam according to the scenario.

#### 5. BIBLIOGRAPHY

The bibliography recommended in the syllabus is kept. The recommended manuals can be complemented with the materials provided by the teachers through the virtual classroom.