Financial statement analysis

Department assigned to the subject: Department of Business Administration
Coordinating teacher: MACIAS DORISSA, MARTA PILAR
Type: Compulsory  ECTS Credits : 6.0
Year : 3 Semester : 2

 Academic Year: ( 2018 / 2019 )  Review date: 25-06-2018

COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.
Knowledge:
- To learn the existing formats of financial statements
- To identify the information contained in the main financial statements and their usefulness.
- To apply different techniques to assess the economic and financial situation of companies.
- To analyze, synthesize and evaluate the obtained results.

Skills:
- Work with others, especially in teams, and to learn how to avoid and solve conflicts.
- To make presentations, to discuss, communicate and defend their own point of view in an efficient manner through formal and informal, oral and written language.
- Capacity to study critically the financial statements and to understand the impact of accounting choice on financial statements.
- To reach the results individually, but sharing those results, interacting and discussing with other students.

DESCRIPTION OF CONTENTS: PROGRAMME
Session 1: Financial Statements
Session 2: Creative Accounting
Session 3: Introduction to Financial Statement Analysis
Session 4: Analysing Profitability
Session 5: Analysing Solvency
Session 6: Analysing Liquidity
Session 7: Analysing Efficiency
Session 8: Sector Analysis
Session 9: Bankruptcy Prediction
Session 10: Firm Valuation

LEARNING ACTIVITIES AND METHODOLOGY
The course combines class activities (2 ECTS), team work (2ECTS) and individual work (2 ECTS). Class activities should allow the understanding and application of analysis techniques to real cases. Team work will allow students to develop and apply the acquired knowledge to a project, so that they can develop the skills outlined previously. Individual work consists in acquiring the required theoretical knowledge and implies an individual effort to know and apply the different analytical tools, and the importance of analyzing the impact of accounting choices.

ASSESSMENT SYSTEM
Skills development will be evaluated continuously throughout the course, by means of working in class, handing out and correcting several assignments, that will account 20% of final grade. Mid term exam will account 10% of final grade. Team work consists in developing a comprehensive analysis of a company and the related report, as well as its presentation in class. This project will account for 20% of final grade (both written report and oral presentation). Finally, a written exam will add the remaining 50% (a minimum grade of 4 will be required).

% end-of-term-examination: 50
% of continuous assessment (assigments, laboratory, practicals...): 50

BASIC BIBLIOGRAPHY