

Academic Year: ( 2019 / 2020 )

Review date: 22-04-2019

Department assigned to the subject: Department of Business Administration

Coordinating teacher: BAFUNDI , ANDREA

Type: Compulsory ECTS Credits : 6.0

Year : 1 Semester : 1

**STUDENTS ARE EXPECTED TO HAVE COMPLETED**

It is recommended some basic knowledge of introductory accounting/finance/economics.

**COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.**

Apply prior knowledge in economics/finance/accounting to:

- Understand the content of financial statements
- Understand why firms report certain information
- Be able to read between the lines in financial statements
- Be a sophisticated user of accounting/financial information

Obtain applied knowledge of:

- Financial Statements Analysis
- Firm valuation using accounting numbers

**DESCRIPTION OF CONTENTS: PROGRAMME**

Description of contents:

1. Introduction to accounting and to the financial statements
2. Accounting analysis
3. Financial statements analysis through ratios
4. Forecasting
5. Firm valuation using accounting numbers
6. Corporate governance and accounting quality

**LEARNING ACTIVITIES AND METHODOLOGY**

Lectures

Discussion in class of examples and cases

**ASSESSMENT SYSTEM**

20% Examen Mitad de Curso

50% Examen Final

25% Trabajo de grupo

5% Participación

**% end-of-term-examination:** 50

**% of continuous assessment (assignments, laboratory, practicals...):** 50

**BASIC BIBLIOGRAPHY**

- Palepu, Healy, Peek Business Analysis and Valuation, IFRS edition. Fifth edition. South - Western. Cengage Learning..