

Academic Year: (2019 / 2020)

Review date: 27-04-2020

Department assigned to the subject:

Coordinating teacher: GARCIA OSMA, BEATRIZ

Type: Compulsory ECTS Credits : 3.0

Year : 1 Semester : 2

OBJECTIVES

Basic competences

CB8 Students are able to integrate knowledge and to face the complexity of making judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgments.

CB9 Students know how to communicate their conclusions and the knowledge and ultimate reasons behind them to specialised and non-specialised audiences in a clear and unambiguous way.

General competences

CG1 Ability to maintain continuous education after his/her graduation, enabling him/her to cope with new technologies.

CG2 Ability to apply the knowledge of skills and research methods related to engineering.

CG3 Ability to apply the knowledge of research skills and methods related to Life Sciences.

CG5 Ability to perform a critical analysis and an evaluation and synthesis of new and complex ideas.

Specific competences

CE2 Ability to know the impact of the different legislations that affect mercantile companies on the annual accounts, audit report and other voluntary information to disclose.

CE8 Ability to know the advanced techniques of financial analysis (through the analysis of ratios and the statement of cash flows) to perform the diagnosis of the economic-financial situation of the company.

CE9 Ability to apply advanced techniques to determine the value of a company based on its accounting information, systematic risk and atypical projects, as well as to perform a correct and detailed financial planning in different and uncertain scenarios.

CE15 Ability to implement measures that guarantee the independence of the auditor through the development of values and ethical commitment.

CE19 Acquire the skills to understand the economic and social effects of changes in accounting regulations, and the process of setting accounting standards, the different actors involved, and their ability to influence regulatory bodies.

DESCRIPTION OF CONTENTS: PROGRAMME

SUBJECT: Financial Statements Analysis

Sector characteristics. Analysis of competition and corporate strategy

Reliability and quality of financial information. Analysis of accounting policies: types and incentives.

Evolution of the economic and financial structures of the firm. Analysis of firm profit generation processes. Necessary adjustments.

Analysis of Financial Ratios (1): Market and Accounting Performance.

Analysis of Financial Ratios (2): Solvency, Liquidity and Efficiency. Analysis of the cash flow statement.

Bankruptcy prediction models: Beaver, Altman and Ohlson

Forecasting of financial statements.

LEARNING ACTIVITIES AND METHODOLOGY

The teaching methodology is based on the following four main pillars designed for students to acquire the required competences:

1) Learning development through magisterial lectures.

2) Technical skills development through exercises and cases solved by the student.

3) Solution and problems' detection skills through the resolution of cases by the Harvard methodology and complementary activities.

4) Tutorials: group and individual, to reinforce the learning (every week).

Tutorial are individual

ASSESSMENT SYSTEM

SE1 Participation in class

SE2 Individual or team works made during the course

SE3 Final exam

Evaluation systems	Minimum weighting (%)	Maximum Weighting (%)
SE1	5%	20%
SE2	20%	45%
SE3	40%	70%

% end-of-term-examination: 70

% of continuous assessment (assignments, laboratory, practicals...): 30