

Academic Year: ( 2020 / 2021 )

Review date: 24-06-2020

Department assigned to the subject: Business Administration Department

Coordinating teacher: BAFUNDI , ANDREA

Type: Compulsory ECTS Credits : 6.0

Year : 1 Semester : 1

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

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

## OBJECTIVES

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

<b>% end-of-term-examination:</b>	50
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	50

## BASIC BIBLIOGRAPHY

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

