

Academic Year: (2020 / 2021)

Review date: 08-07-2020

Department assigned to the subject: Department of Business Administration

Coordinating teacher: MACIAS DORISSA, MARTA PILAR

Type: Electives ECTS Credits : 6.0

Year : Semester :

DESCRIPTION OF CONTENTS: PROGRAMME

Session 1: Financial Statements (1): Statement of Financial Position and Profit and Loss Account

1. International standards reporting regulation
2. Statement of Financial Position
3. Profit and Loss Account
4. Common size and trend analysis

Session 2: Creative accounting

- 2.1. Introduction
- 2.2. Methods
- 2.3. Detection
- 2.4. Consequences

Session 3: Strategy analysis

- 3.1. Environment analysis
- 3.2. Industry analysis
- 3.3. Corporate strategy analysis

Session 4: Analysing Profitability

- 4.1. Introduction
- 4.2. Financial and Economic performance
- 4.3. Analysing margins

Session 5: Analysing Solvency and market performance

- 5.1. Introduction
- 5.2. Solvency ratios
- 5.3. Market ratios

Session 6: Analysing Efficiency and liquidity ratios

- 6.1. Introduction
- 6.2. Efficiency ratios
- 6.3. Liquidity ratios and Cash flow statement

Session 7: Firm Valuation

- 7.1. Introduction
- 7.2. Prospective analysis: forecasting
- 7.3. Valuation using multiples
- 7.4. Discounted cash flows model

Session 8: Sector Analysis

- 8.1. Introduction
- 8.2. Cluster analysis
- 8.3. Cases

Session 9: Bankruptcy Prediction

- 9.1. Introduction
- 9.2. Discriminant analysis
- 9.3. Multi-discriminant analysis
- 9.4. Logit Analysis

ASSESSMENT SYSTEM

Skills development will be evaluated continuously throughout the course, by means of working in class, handing out and correcting several individual assignments, (that will account 20% of final grade) and group work (accounting for 10% of the final grade). In addition teams shall work on a project that 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 in this final exam will be required).

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