



Information about the subject

Degree: Bachelor of Science Degree in Business Administration and Management

Faculty: Faculty of Legal, Economic and Social Sciences

Code: 300302 **Name:** Accounting Analysis

Credits: 6,00 **ECTS Year:** 3 **Semester:** 1

Module: Accounting

Subject Matter: Accounting **Type:** Compulsory

Department: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught: Spanish

Lecturer/-s:

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Module organization

Accounting

Subject Matter	ECTS	Subject	ECTS	Year/semester
Accounting	18,00	Accounting Analysis	6,00	3/1
		Financial Accounting I	6,00	1/2
		Financial Accounting II	6,00	2/2

Recommended knowledge

As a result of the accounting process, we obtain information that, in a systematic and added, reflects the economic and financial situation of the entity at any given time, and results of operations in a given period, a problem that is addressed in the subjects in the previous year.

The task for the analyst, is to some extent, inverse to that performed by the accountant. You must interpret accounting events, once aggregated, and summarized in the financial statements, in order to know the real economic and financial reality and the causes and likely consequences of actions taken by the company, formalizing a diagnosis that is the basis for making management decisions, come to reinforce the strengths and minimize weaknesses of the company.

ANALYSIS The subject of Accounting, provides tools for the analyst, whether external or internal to the company, can make this work. In addition, the analyst should be aware that the accounting information is subject to a set of rules that provide an apparent image of accuracy, when the reality of the company is much more complex, and the analyst must know in depth to assess the quality of the data shown in the financial statements (rules and principles seen in previous courses).



Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

- R1 Learn the necessity of accounting for decision making.
- R2 Acquire and use accounting terminology.
- R3 Correctly identify each of the sequences that form the accounting cycle.
- R4 Diagnose the economic and financial situation of the company.
- R5 Make recommendations that are most appropriate for each situation.



Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

BASIC		Weighting			
		1	2	3	4
CB3	That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant social, scientific or ethical issues.				X
CB4	That students can convey information, ideas, problems and solutions to both specialized and non-specialized audiences.				X
CB5	That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.				X

GENERAL		Weighting			
		1	2	3	4
CG0	Speaking well in public.		X		
CG1	Capacity of analysis and synthesis.				X
CG3	Capacity to apply knowledge into practice.				X
CG4	Capacity to handle information from different sources.				X
CG6	Use of ICTs				X
CG7	Information management.				X
CG9	Decision-making orientation.				X
CG13	Ability to learn and research skills.				X
CG16	Self-confidence and decision making.			X	



CG17 Ability to issue reports on specific company and market situations.

X

SPECIFIC	Weighting			
	1	2	3	4
CE3 Identify the functional areas of a company and their relationships (e.g. purchasing, logistics, marketing, finance and human resources)				X
CE4 Ability to develop interdisciplinary knowledge and analysis to define criteria according to which a company is defined, linking the results with the analysis of the environment.			X	
CE7 Ability to manage a company or organization, understanding its competitive and institutional positioning and identifying its strengths and weaknesses.			X	
CE9 Identify potential sources of useful economic information and their content.				X
CE10 Identify and properly handle computerized management applications.	X			
CE12 Understand the principles of law and relate them to knowledge related to business management.		X		
CE13 Ability to diagnose the situation and foreseeable evolution of a company from the relevant records.				X
CE14 To understand the potential impact of aspects related to the macro- and microeconomic environment and its institutions on business organizations (e.g. the monetary and financial system, domestic markets)			X	
CE15 Ability to obtain, from the data, valuable information for decision making.				X
CE17 Application of professional criteria to the analysis of business problems.				X



Assessment system for the acquisition of competencies and grading system

In-class teaching

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5	15,00%	Objective Tests
R1, R2, R3, R4, R5	25,00%	Conduct of Theory-Practice
R1, R2, R3, R4, R5	10,00%	Class attendance and participation
R1, R2, R3, R4, R5	50,00%	Final Exam

Observations

Attendance will be recorded through systematic daily assessments in the classroom. Attendance accounts for 5% of the final grade. • Active participation will be assessed through the various activities that teachers use during the sessions. The activities are a combination of short questions about the content presented, short exercises (quantitative or qualitative) that students must complete during the sessions, challenges, or any other activity specifically designed by the teacher to promote active learning. Active participation is also considered when the student participates in the reflections and technical discussions that the teacher presents daily, as well as participation in group dynamics carried out throughout the semester.

- Objective tests will contain short questions or multiple-choice questions (multiple choice, true or false, or short answers). Their purpose will be to assess the acquisition of theoretical content in the content blocks.
- The theoretical-practical activities will consist of group work, using a cooperative methodology, in which the members of the group will put into practice the contents of the course applied to a specific sector. The teacher will assign the sector to the group. The same applies to the reports and practical memoirs prepared by the students.
- The final in-person test is a practical exam that covers all the thematic blocks of the course. To pass the course, students must obtain at least a 5 out of 10 on the final exam (final in-person exam). Only when the student has passed the final exam will the rest of the assessment instruments be taken into account to obtain the final grade. Therefore, for students with a grade lower than 5 on the final exam, that will be the grade that appears on the transcript.

According to article 9 of the General Regulations for the Evaluation and Grading of UCV's Official Studies and UCV's Own Degrees, the continuous evaluation system is the preferred evaluation system at UCV. Art. 10 allows, however, for those students who, in a justified and accredited way, show their impossibility of attendance, their extraordinary evaluation in the so-called single evaluation. This single evaluation must be requested within the first month of each semester to the



Dean's Office of the Faculty through the Vice-Dean's Office or the Master's Office, and the latter will be responsible for the express decision on the admission of the student's request. It is important to remember that students who do not attend at least 70% of the face-to-face sessions will not be able to take the first or second call.

Online teaching

Assessed learning outcomes	Granted percentage	Assessment method
	5,00%	Attendance and participation in the activities of synchronous communication
	25,00%	Conduct of deliverables
	15,00%	Regular evaluations through online questionnaires.
	5,00%	Participation in discussion forums
	50,00%	Final on-site assessment.

Observations

The course will have two hours of weekly tutorials for synchronous communication, during which the teacher will facilitate the monitoring of the course and answer any questions that students may have regarding the content (theoretical or practical) of each block. Participation in synchronous communication activities and discussion forums will take place during these weekly sessions. Students will individually complete a final exercise that brings together all the practical exercises from the thematic blocks in order to demonstrate the professional skills covered in the course. All sections of the final exercise must be completed by hand on paper and submitted on the date set by the teacher. In addition, students will orally defend the process and calculation of each part of the exercise submitted to the course teacher on the established date and deadline, and must answer any questions asked by the teacher.

The final in-person test is a practical exam that covers all the thematic blocks of the course. To pass the course, students must obtain a minimum grade of 5 out of 10 on the final exam (final in-person test). Only when students have passed the final exam will the rest of the assessment instruments be taken into account to obtain the final grade. Therefore, for students with a grade lower than 5 on the final exam, that will be the grade that appears on the transcript.



CLASS ATTENDANCE IN FACE-TO-FACE DEGREES

In accordance with the development guidelines of the General Regulations for the Evaluation and Qualification of Official Teachings and Own Degrees of the UCV, in face-to-face degrees, class attendance with a minimum of 80% of the sessions of each subject will be required as a requirement to be evaluated. This means that, if a student does not attend the sessions of each subject, in a percentage greater than 20%, he/she will not be able to be evaluated, neither in the first nor in the second call, unless the person responsible for the subject, with the approval of the person responsible for degree, in view of duly justified exceptional circumstances, exempt from the minimum attendance percentage. The same criterion will be applicable for hybrid or virtual degrees in which teachers must maintain the same percentage in the requirement of "presence" in the different training activities, if any, even if these are carried out in virtual environments.

MENTION OF DISTINCTION:

The mention of "Honors" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed five percent of the students enrolled in a group in the corresponding academic year, unless the number of students enrolled is lower.

Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

- M1 Problem solving, commentaries, summaries to hand in periodically.
- M3 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M5 Group work sessions supervised by the professor. Case studies, diagnostic tests, problems, field work, computer room, visits, data search, libraries, on-line, Internet, etc. Meaningful construction of knowledge through interaction and student activity.
- M7 Supervised monographic sessions with shared participation.
- M9 Application of multidisciplinary knowledge.
- M11 Personalized and small group attention. Period of instruction and / or orientation conducted by a tutor with the objective of reviewing and discussing the materials and topics presented in classes, seminars, readings, conducting work, etc.



- M13 Set of oral and/or written tests used in initial, formative or additive assessment of the student.
- M14 Student study: Group Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M16 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M17 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M19 Groupwork sessions in the chat under supervision of the lecturer. Analysis of economic and business case studies, both real and fictitious, in order to build knowledge through the student's interaction and activity. Critical analysis of values and social commitment.
- M21 Monographic sessions though the semester, which will be aimed at current aspects and applications of the subject.
- M23 Set of written or oral tests used for the initial, formative or cumulative assessment of the student.
- M25 Student study: Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission in electronic format.
- M27 Individual support for the monitoring and orientation of the learning process. It will be carried out by a lecturer and will pursue the revision and discussion of the materials, topics, readings, tasks, etc.
- M29 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission.
- M31 Participation in discussion forums related to the subject under the supervision of the lecturer.



IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M3	R1, R2, R3, R4, R5	23,50	0,94
Practical Class M5	R1, R2, R3, R4, R5	15,00	0,60
Seminar M7	R1, R2, R4, R5	3,50	0,14
Group Presentation of Papers M5	R1, R2, R4, R5	6,00	0,24
Office Assistance M11	R1, R2, R3, R4, R5	6,00	0,24
Assessment M13	R1, R2, R3, R4, R5	6,00	0,24
TOTAL		60,00	2,40

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M16	R1, R2, R3, R4, R5	30,00	1,20
Independent Work M14	R1, R2, R3, R4, R5	60,00	2,40
TOTAL		90,00	3,60



ON-LINE LEARNING

SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M17	R1, R2, R3, R4, R5	4,00	0,16
Synchronous Virtual Practical Session M19	R1, R2, R3, R4, R5	4,00	0,16
Seminar and Synchronous Virtual Videoconference M21	R1, R2, R3, R4, R5	4,00	0,16
On-site or Synchronous Virtual Assesment M23	R1, R2, R3, R4, R5	3,00	0,12
TOTAL		15,00	0,60

ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Work M25	R1, R2, R3, R4, R5	60,00	2,40
Tutorial Support Sessions M27	R1, R2, R3, R4, R5	5,00	0,20
Group Work M29	R1, R2, R3, R4, R5	10,00	0,40
Discussion Forum M31	R1, R2, R3, R4, R5	10,00	0,40
Continuous Assessment Tasks M1	R1, R2, R3, R4, R5	50,00	2,00
TOTAL		135,00	5,40



Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block	Contents
BLOCK I. INTRODUCTION TO THE ANALYSIS	<ul style="list-style-type: none">·1.Introduction to the analysis·2. Analyzing the Balance Sheet·3. Analyzing the income statement·4. Analyzing the Rest of Information
BLOCK II.ANALYSIS OF SHORT TERM SOLVENCY	Analysis of short term solvency
BLOCK III. ANALYSIS OF LONG TERM SOLVENCY	Analysis of long term solvency
BLOCK IV. ANALYSIS OF INCOME STATEMENT	Analysis of income statement
BLOCK V. THE RETURN ANALYSIS	The return analysis
Block VI. Final Exercises	Global and Final Exercises



Temporary organization of learning:

Block of content	Number of sessions	Hours
BLOCK I. INTRODUCTION TO THE ANALYSIS	4,00	8,00
BLOCK II. ANALYSIS OF SHORT TERM SOLVENCY	6,00	12,00
BLOCK III. ANALYSIS OF LONG TERM SOLVENCY	4,00	8,00
BLOCK IV. ANALYSIS OF INCOME STATEMENT	6,00	12,00
BLOCK V. THE RETURN ANALYSIS	6,00	12,00
Block VI. Final Exercises	4,00	8,00



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