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: Contabilidad **Type:** Compulsory

Department: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught: Spanish

Lecturer/-s:

303A	Sandra Alfonso Sargues **(Responsible Lecturer)**	sandra.alfonso@ucv.es
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Module organization

Accounting

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

Recommended knowledge

It is not required any knowledge, but it is recomended to have passed the previous accounting subject (Financial Accounting 1 and Financial Accounting 2)

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	Aplicar correctamente sus conocimientos a su trabajo o vocación de una forma profesional y ser capaz de elaborar y defender argumentos y resolver problemas dentro de su área de estudio. [RAB2]
R2	Ser capaz de recopilar e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética. [RAB3]
R3	Demostrar un alto grado de autonomía en el aprendizaje. [RAB5]
R4	Ser capaz de tomar decisiones de forma autónoma, responsable y razonada. [RAG2]
R5	Ser capaz de actuar con seguridad y autoestima en su ámbito de estudio y en su entorno profesional, asumiendo los retos y las responsabilidades que se le presentan, y tomando decisiones de forma autónoma y fundamentada. [RAG8]
R6	Ser capaz de diagnosticar la situación y la previsible evolución de una compañía, a partir de los registros contables y la información financiera y de costes, y de emitir un juicio sobre su salud y su sostenibilidad económica y financiera. [RAE8]

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
RAB5. Demonstrate a high degree of autonomy in learning.				x
RAG5. Demonstrate the ability to use inquiry as a source of learning.				x
RAG7. Be able to relate to and collaborate with others in a respectful, empathetic, and assertive manner, recognizing and valuing different disciplines, diversity, and interculturality, and managing conflicts that may arise constructively.			x	

GENERAL	Weighting 1	2	3	4
RAB2. Apply their knowledge correctly to their work or vocation in a professional manner and be able to develop and defend arguments and solve problems within their field of study.				x
RAB3. Be able to gather and interpret relevant data (usually within their field of study) to make judgments that include reflections on relevant social, scientific, or ethical issues.				x
RAB4. Be able to convey information, ideas, problems, and solutions to both specialized and non-specialized audiences in both Spanish and English.				x
RAE8. Be able to diagnose the current situation and the foreseeable evolution of a company based on accounting records, financial information, and cost data, and to make an assessment of its economic and financial health and sustainability.				x
RAG1. Be able to use Information and Communication Technologies (ICT) to search, store, process, and present information securely and efficiently, as well as to interact and collaborate with other stakeholders in academic and professional settings.			x	

RAG2. Be able to make decisions autonomously, responsibly, and based on reason.			x	
RAG8. Be able to act with confidence and self-esteem in their field of study and professional environment, taking on the challenges and responsibilities that arise, and making autonomous and informed decisions.			x	

Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5, R6	20,00%	Objective Tests
R1, R2, R3, R4, R5, R6	5,00%	Completion of Theoretical-Practical Activities
R1, R2, R3, R4, R5, R6	5,00%	Class Attendance and Participation
R1, R2, R3, R4, R5, R6	70,00%	Final Exam
R1, R2, R3, R4, R5, R6	5,00%	Participation in Synchronous Communication Activities
R1, R2, R3, R4, R5, R6	15,00%	Deliverable Activities
R1, R2, R3, R4, R5, R6	5,00%	Periodic Evaluations Through Online Questionnaires
R1, R2, R3, R4, R5, R6	5,00%	Participation in Discussion Forums
R1, R2, R3, R4, R5, R6	70,00%	Final evaluation with essay questions and practical scenarios (In-person activity)

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.

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	Lecture of contents by the teacher, analysis of competencies, explanation, and demonstration of abilities, skills, and knowledge in the classroom.
M3	Supervised group work sessions led by the teacher. Study of economic-business cases, both real and fictitious. Meaningful construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.
M4	Supervised monographic sessions with shared participation.
M5	Application of interdisciplinary knowledge.
M6	Personalized and small-group attention. Instruction and/or guidance period conducted by a tutor with the aim of reviewing and discussing materials and topics presented in classes, seminars, readings, completion of assignments, etc.

M7	Set of oral and/or written tests used in the initial, formative, or summative assessment of the student.
M9	Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
M10	Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
M11	Presentation of content by the teacher, analysis of competencies, explanation, and demonstration of skills, abilities, and knowledge in the virtual classroom.
M12	Group work sessions via moderated chat led by the teacher. Study of economic-business cases, both real and fictitious, to construct knowledge through student interaction and activity. Critical analysis of values and social commitment.
M13	Monographic sessions throughout the course, focused on current aspects and applications of the subject.
M14	Problem-solving, comments, reports, to be submitted at deadlines throughout the course.
M15	Individual attention for monitoring and guidance of the learning process, conducted by a tutor with the objective of reviewing and discussing materials, topics, seminars, readings, completion of assignments, etc.
M16	Participation and contributions to discussion forums related to the subject, moderated by the course instructor.
M17	Set of tests, written or oral, used in the initial, formative, or summative assessment of the student.
M19	Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for dissemination or submission.
M20	Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for discussion or submission in electronic format.

IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M1, M5	R1, R2, R3, R4, R5, R6	22,50	0,90
Practical Class M3, M4, M5	R1, R2, R3, R4, R5, R6	15,00	0,60
Seminar M3, M9	R1, R2, R3, R4, R5, R6	4,50	0,18
Group Project Presentation M3	R1, R2, R4, R6	6,00	0,24
Tutoring M4	R6	6,00	0,24
Evaluation M7	R1, R2, R3, R4, R5, R6	6,00	0,24
TOTAL		**60,00**	**2,40**

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M3, M6	R6	30,00	1,20
Individual Work M10	R1, R6	60,00	2,40
TOTAL		**90,00**	**3,60**

ON-LINE LEARNING

SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M11, M13	R1, R2, R6	4,00	0,16
Synchronous Virtual Practical Session M11, M12	R1, R4, R5, R6	4,00	0,16
Synchronous Virtual Seminar and Videoconference M11, M13	R1, R2, R3, R4, R5, R6	4,00	0,16
In-person Assessment M17	R1, R2, R3, R4, R5, R6	3,00	0,12
Group Work M12, M14	R4, R5, R6	10,00	0,40
Individual Work M14, M20	R1, R2, R3, R4, R5, R6	60,00	2,40
TOTAL		**85,00**	**3,40**

ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Tutoring M14, M17	R1, R2, R3, R4, R5, R6	50,00	2,00
Discussion Forums M15	R1, R2, R3, R4, R5, R6	5,00	0,20
Continuous Assessment Activities M14, M16	R1, R2, R3, R4, R5, R6	10,00	0,40
TOTAL		**65,00**	**2,60**

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	·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 PROFIT AND LOSS	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	8,00	16,00
BLOCK III. ANALYSIS OF LONG TERM SOLVENCY	4,00	8,00
BLOCK IV. ANALYSIS OF PROFIT AND LOSS	4,00	8,00
BLOCK V. THE RETURN ANALYSIS	6,00	12,00
Block VI. Final Exercises	4,00	8,00

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Bibliografía Recomendada
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