



## IDENTIFYING DATA

### Accounting analysis

Subject	Accounting analysis			
Code	V03G020V01601			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish English			
Department	Financial Economics and Accountancy			
Coordinator	Crespo Domínguez, Miguel Ángel			
Lecturers	Crespo Domínguez, Miguel Ángel García Rivas, Ignacio Vila Biglieri, Jorge Eduardo			
E-mail	macrespo@uvigo.es			
Web				
General description	Analysis of the financial information of the societies mercantiles, through the his annual accounts.			

## Competencies

Code	
B2	Critical and self-critical thinking
B3	Skills related to the use of those computer applications used in business management
B4	Ability to transmit ideas, information, problems and solutions to the both specialised and lay public
B5	Oral and written communication skills.
C4	Acquire and understand knowledge regarding: The economic framework regulating business activities and the corresponding legislation
C6	Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management
D1	Effective personal management in terms of time, planning and behaviour, motivation and initiative both as an individual and as a member of the business community
D3	Responsibility and the capacity to take on commitments
D4	Ethical commitment in work
D5	Motivation for quality and continuous improvement

## Learning outcomes

Expected results from this subject	Training and Learning Results		
(*)	B2	C4	D1
	B3	C6	D3
	B4		D4
	B5		D5

## Contents

Topic	
1. The Financial Analysis	Introduction The Economic Information-Financial Objective Foundations

## 2. The Financial States

	Balance Resulted State of Changes in the Heritage Been of Flows of *Tesorería Memory
3. Consolidation of Financial States	Introduction The Control *Societario The Procedures of Consolidation
4. The Opinion of Audit	Introduction The Norms of Audit The Report of Audit
5. The Economic Analysis-Financial	Introduction Instruments and Technicians of the Analysis Detection of Practices of Distortion of the Financial Information Calculation and Evaluation of the Profitability Calculation and Evaluation of the Risk Prediction of the Business Insolvency and the Qualification of Titles The Qualification of Titles
6. The Markets of Capitals: Information, Government and Corporate Responsibility	Introduction The Efficiency of the Financial Markets The incidence of the financial information in the Financial Markets The Corporate Government The Corporate Responsibility

### Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	45	87	132
Problem solving	22.5	45	67.5
Group tutoring	7.5	15	22.5
Essay questions exam	3	0	3

\*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

### Methodologies

	Description
Lecturing	(*)Exposición na aula por parte do profesor do profesor dos contidos máis relevantes, a partir da base de material docente posto a disposición dos alumnos en plataforma e bibliografía indicada.
Problem solving	(*)Proposta de exercicios prácticos en grupo de laboratorio reducido como complemento da explicación teórica dos contidos da materia. Resolución conxunta cos alumnos e atención personalizada do docente. Resolución de dúbidas aos alumnos e consideración, cando cumpra, de ferramentas informáticas.
Group tutoring	(*)Control do proceso de aprendizaxe dos alumnos e avaliación do coñecemento en grupos reducidos a partir de actividades propostas polo profesor e a súa resolución e interacción cos alumnos. Posibilidade de avaliación de coñecementos e habilidades.

### Personalized attention

Methodologies	Description
Problem solving	
Group tutoring	

### Assessment

Description	Qualification Training and Learning Results

Group tutoring	(*)Evidencias de aprendizaxe a través dun conxunto de actividades propostas ao alumno para consolidar o seu proceso de aprendizaxe durante o curso académico e avaliadas en grupo reducido con carácter voluntario. Avaliación de habilidades de traballo en grupo e adaptación a contornas de traballo con especial énfasis no comportamento social	30	B2 B3 B4	D1 D3 D4 D5
Essay questions exam	(*)Resolución dunha proba escrita presencial, ao final do cuatrimestre, sobre a adquisición de competencias da materia. Esíxese un nivel mínimo obligatorio para superar a convocatoria.	70	B2 B3 B4 B5	C4 C6

---

### Other comments on the Evaluation

---

### Sources of information

#### Basic Bibliography

#### Complementary Bibliography

Crespo, **Información financiera y Análisis de Estados Financieros**, 3ª,

Revsine, Collins, Johnson, **Financial Reporting and Analysis**, 5ª,

Alvarez Melcón y Corona Romero, **Cuentas Anuales Consolidadas**,

---

### Recommendations

---

### Subjects that it is recommended to have taken before

Financial accounting 2/V03G020V01401

Business: Financial Accounting I/V03G020V01301

---