



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			
Department				
Coordinator	Crespo Domínguez, Miguel Ángel Crespo Cibrán, Miguel Ángel			
Lecturers	Crespo Cibrán, Miguel Ángel Crespo Domínguez, Miguel Ángel García Rivas, Ignacio Vila Biglieri, Jorge Eduardo			
E-mail	macrespo@yahoo.com 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 The Qualification of Titles
6. The Markets of Capitals: Information, Government and Corporate Responsibility	Introduction Financial information in capital markets Corporate Government

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	45	87	132
Problem solving	22.5	45	67.5
Seminars	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	Exhibition in the classroom by part of the professor of the contained more relevants, from the base of teaching material place to disposal of the students in platform and bibliography indicated.
Problem solving	Proposal of practical exercises in group of reduced laboratory how supplement of the theoretical explanation of the contained of the subject. Joint resolution with the students and attention customized of the teacher. Resolution of doubts to the students and consideration, when fulfil, of tools computings.
Seminars	Control of the process of learning of the students and evaluation of the knowledge in groups reduced from activities proposed pole professor and his resolution and interaction with the students. Possibility of evaluation of knowledges and skills.

Personalized assistance

Methodologies	Description
Problem solving	Proposal of practical exercises in group of laboratory reduced as I complement of the theoretical explanation of the contents of the matter. Conjoint resolution with the students and personalised attention of the educational. Resolution of doubts to the students and consideration, where appropriate, of computer tools.
Seminars	Resolution with the students and personalised attention of the educational. Resolution of doubts to the students and consideration, where appropriate, of computer tools.

Assessment

	Description	Qualification	Training and Learning Results	
Seminars	Evidence of learning through a set of activities proposed to the student to consolidate their learning process during the academic year and evaluated in a small group on a voluntary basis. Assessment of group work skills and adaptation to work environments with special emphasis on social behavior	60	B2 B3 B4	D1 D3 D4 D5

Essay questions	Resolution of a written test, at the end of the semester, on the acquisition of competences of the subject.	40	B2	C4
exam	In case of not having passed the subject by continuous evaluation, the student must obtain a minimum of 5/10 in this test.		B3	C6
			B4	
			B5	

Other comments on the Evaluation

Alternatively to the system of continuous evaluation, the student will be able to opt for being evaluated with a final examination that will suppose 100% of the qualification. The same for the second announcement. In the announcement of end of career, the examination will suppose 100% of the qualification.

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

Other comments

It is essential to take the subject to the day

This subject in the PCEO Degree in Business Administration and Management-Law is taught in the second quarter of the fourth year and the responsible teacher is Miguel Ángel Crespo Domínguez.

Contingency plan

Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF THE METHODOLOGIES ===

* Teaching methodologies maintained:

All

* Teaching methodologies modified:

None

* Non-attendance mechanisms for student attention (tutoring):

Virtual office and email

* Modifications (if applicable) of the contents

* Additional bibliography to facilitate self-learning

* Other modifications

=== ADAPTATION OF THE TESTS ===

* Tests already carried out

Test XX: [Previous Weight 00%] [Proposed Weight 00%]

...

* Pending tests that are maintained

Test XX: [Previous Weight 00%] [Proposed Weight 00%]

...

* Tests that are modified
[Previous test] => [New test]

* New tests

* Additional Information
