



## IDENTIFYING DATA

### Accounting analysis

Subject	Accounting analysis			
Code	V03G020V01601			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	#EnglishFriendly Spanish			
Department				
Coordinator	Crespo Domínguez, Miguel Ángel			
Lecturers	Crespo Domínguez, Miguel Ángel 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. English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English".			

## Training and Learning Results

Code	
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
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
D5	Motivation for quality and continuous improvement

## Expected results from this subject

Expected results from this subject	Training and Learning Results		
Know, understand and how to use the different regulatory levels (international and national) that regulate the issuance of accounting information by companies	B3	C4	
Know, understand and how to apply decision-making tools	B4	C6	D5
Use spreadsheets to record, analyse and show the financial information	B3		

## Contents

Topic	
1. Financial Analysis	Introduction Economic Information-Financial Objective Foundations
2. Financial Statements	Balance Comprehensive Income Statement Cashflow Statement Notes
3. Consolidation of Financial Statemets	Introduction Business Combinations The Control Procedures of Consolidation

4. Auditor's Opinion	Introduction Auditing Normative Auditing Report
5. Economic and Financial Analysis	Introduction Analysis Instruments and Techniques Identifying Distorting Practices in Financial Information Profitability Calculation and Evaluation of the Calculation and Evaluation of the Risk Forecasting business insolvency and rating securities Securities ratings
6. The Markets of Capitals: Information, Government and Corporate Responsibility	Introduction The impact of Financial Markets Financial information in capital markets Corporate Governance Corporate Responsibility

## Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	45	87	132
Problem solving	19.5	45	64.5
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 relevant, 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	75	B3 B4	D5
Essay questions exam	Resolution of a written written test, at the end of the semester, on the acquisition of competences of the subject. In case of not having passed the subject by continuous evaluation, the student must obtain a minimum of 5/10 in this test.	25	B3 B4	C4 C6

## Other comments on the Evaluation

In continuous evaluation, each test scores out of 10 points but the weighting is: Individual Accounts 15%, Consolidated Accounts 15%, Accounting Analysis 15% and Theoretical Aspects and Audit Reports 30%.

Students who have obtained more than 4 points in each test and whose average mark is equal to or greater than 5 points will have passed the subject.

The final exam will improve the grade obtained in continuous assessment.

Alternatively to the system of continuous evaluation, the student will be able to be evaluated with ordinary call examination that will suppose 100% of the qualification. The same for the extraordinary call.

In the announcement of end of career, the examination will suppose 100% of the qualification.

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#### **Sources of information**

##### **Basic 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**,

##### **Complementary Bibliography**

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#### **Recommendations**

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

Financial accounting 2/V03G020V01401

Business: Financial Accounting I/V03G020V01301

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##### **Other comments**

It is essential to study the subject day-by-day

In the Management and Law Double Degree, this subject is taught in the second semester of the fourth year and the responsible teacher is Miguel Ángel Crespo Domínguez.