

**1. General information****Course:** ACCOUNTING ANALYSIS**Type:** CORE COURSE**Degree:** 317 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION**Center:** 5 - FACULTY OF ECONOMICS AND BUSINESS**Year:** 3**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 54324**ECTS credits:** 6**Academic year:** 2019-20**Group(s):** 12 13**Duration:** C2**Second language:** English**English Friendly:** Y**Bilingual:** N**Lecturer:** JULIAN GONZALEZ JAEN - Group(s): 13

Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas - 1.03	ADMINISTRACIÓN DE EMPRESAS	8270	julian.gonzalez@uclm.es	A determinar. Se informará de ellos a través de MOODLE.

**Lecturer:** ROSARIO PEREZ MOROTE - Group(s): 12

Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas-2.13	ADMINISTRACIÓN DE EMPRESAS	2323	rosario.pmorote@uclm.es	A determinar a través de Moodle.

**Lecturer:** CAROLINA PONTONES ROSA - Group(s): 12 13

Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas-2.10	ADMINISTRACIÓN DE EMPRESAS	2377	carolina.pontones@uclm.es	Disponibles en el campus virtual de la asignatura

**2. Pre-Requisites**

Previous requirements are not explicitly established to course the subject by a student, yet it is strongly recommended to have previous knowledge on Financial or General Accounting and Management Accounting.

**3. Justification in the curriculum, relation to other subjects and to the profession**

The Accounting Analysis subject is taught at the second four-month period within the Degree on Business Administration. The subject aims at providing the student with the basic instruments needed to properly undertake the management of the economic and financial situation of the business along with the interpretation of it. Through this subject, the student will apply the previous knowledge apprehended from other accounting subjects located in the first, second and first four-month period of the third course to analyze a business's performance and financial and economic position.

This subject is closely related to others within the Degree, mainly Financial Mathematics, Business or Commercial Law, Public Finance (Hacienda Pública) and Taxation System. As a consequence, the Accounting Analysis subject is essential for the learning and comprehension of other multidisciplinary subjects within the Business Administration Degree and represents one of the pillars to gaining access to labor market by students.

**4. Degree competences achieved in this course****Course competences**

Code	Description
E05	Develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
E09	Ability to carry out a financial evaluation of the different assets of a company at different points in time and at different levels of risk.
G03	Develop oral and written communication skills in order to prepare reports, research projects and business projects and defend them before any commission or group of professionals (specialised or non-specialised) in more than one language, by collecting relevant evidence and interpreting it appropriately so as to reach conclusions.
G04	Ability to use and develop information and communication technologies and to apply them to the corresponding business department by using specific programmes for these business areas.
G05	Capacity for teamwork, to lead, direct, plan and supervise multidisciplinary and multicultural teams in both national and international environments so as to create synergies which benefit organisations.

**5. Objectives or Learning Outcomes****Course learning outcomes****Description**

Work out problems in creative and innovative ways.

Assume social and ethical responsibilities in business decision-making.

Search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.

Know/learn the regulations and the accounting systems which lead to the obtaining, analysis and interpretation of a business's internal and external information, and that are needed by different users (investors, shareholders, executives, clients, employees, government, etc.) in order to make decisions related to the business.

Listen, negotiate, convince and defend arguments both in oral and writing ways.

## 6. Units / Contents

**Unit 1: The business's objectives. Internal and external information**

**Unit 2: Methods and tools for the accounting analysis**

**Unit 3: Financial and equity analysis**

**Unit 4: Financial analysis: financial position on the short and long term and financial forecasts**

**Unit 5: Economic analysis: Profit and Loss Account, break-even point, economic situation and profitability**

**Unit 6: Productivity analysis**

## 7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	R	Description
Class Attendance (theory) [ON-SITE]	Lectures	E05 E09	1.33	33.25	N	-	-	
Class Attendance (practical) [ON-SITE]	Problem solving and exercises	E05 E09	0.67	16.75	N	-	-	
Workshops or seminars [ON-SITE]	Workshops and Seminars	E05 E09	0.1	2.5	Y	N	N	
Off-site theoretical learning [OFF-SITE]	Workshops and Seminars	E05 E09	0.9	22.5	N	-	-	
Field work [ON-SITE]	Other Methodologies	E05 E09 G03 G04 G05	0.1	2.5	Y	N	Y	
Self-study [OFF-SITE]	Other Methodologies	E05 E09 G03 G04 G05	0.9	22.5	N	-	-	
Study and Exam Preparation [OFF-SITE]	Self-study	E05 E09 G03 G04 G05	1	25	N	-	-	
Final test [ON-SITE]	Assessment tests	E05 E09 G03 G04 G05	0.2	5	Y	Y	Y	
Study and Exam Preparation [OFF-SITE]	Self-study	E05 E09 G03 G04 G05	0.8	20	N	-	-	
<b>Total:</b>			<b>6</b>	<b>150</b>				
<b>Total credits of in-class work: 2.4</b>			<b>Total class time hours: 60</b>					
<b>Total credits of out of class work: 3.6</b>			<b>Total hours of out of class work: 90</b>					

As: Assessable training activity

Com: Training activity of compulsory overcoming

R: Rescheduling training activity

## 8. Evaluation criteria and Grading System

Evaluation System	Grading System		Description
	Face-to-Face	Self-Study Student	
Fieldwork assessment	30.00%	0.00%	This mark is related to the assessment of the results of the field work and that from the seminar/workshop. It is necessary for the student to pass the final exam in order to obtain this 30% of the mark.
Final test	70.00%	0.00%	The total mark depends on the realization of a final exam of theoretical and practical character.
<b>Total:</b>	<b>100.00%</b>	<b>0.00%</b>	

### Evaluation criteria for the final exam:

The total mark of the exam depends on the answer to theoretical and practical questions. A minimum mark, determined by the professor, is required on both parts of the exam in order to get the average.

### Specifications for the resit/retake exam:

The total mark depends on the realization of a final exam of theoretical and practical character.

Field work 30.00% This mark is related to the assessment of the results of the field work and that from the seminar/workshop. It is necessary for the student to pass the final exam in order to obtain this 30% of the mark.

Total: 100.00%

Distinctive features for the extra-ordinary call:

In the extra-ordinary call, the student will keep the mark obtained from the evaluation activities that cannot be recovered by a final exam.

### Specifications for the second resit / retake exam:

In the special call, the total mark depends on the realization of a final exam of theoretical and practical character. A minimum mark, determined by the professor, is required on both parts of the exam in order to get the average.

## 9. Assignments, course calendar and important dates

Not related to the syllabus/contents	
Hours	hours

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
González Pascual, J.	Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones, 4º ed.	Pirámide		978-84-368-2577-0	2011	
Quesada, F.J.	Estados financieros: teoría y casos prácticos	Pirámide		978-84-368-2305-9	2009	
Amat, Oriol	Análisis de estados financieros: fundamentos y aplicaciones	Gestión 2000		978-84-96612-96-9	2008	
Rivero, P.; Banegas, R.; Sánchez-Mayoral, F.; Manzaneque, M y Merino, E.	Análisis de balances y estados complementarios. Ejercicios resueltos y comentados.	Pirámide		978-84-368-2644-9	2012	
Rivero, P.	Análisis de balances y estados complementarios	Pirámide		978-84-368-2306-6	2009	
Rivero, P.; Santos, J.F.; Banegas, R.; Manzaneque, M. y Merino, E.	Fundamentos del balance y estados complementarios con operaciones especiales	Pirámide		978-84-368-3871-8	2018	
García Lorenzo, R.	Análisis de los estados contables en el nuevo PGC 2008	ESIC		978-84-7356-587-5	2009	
Rivero, P.; Santos, J.F.; Banegas, R.; Manzaneque, M y Merino, E.	Análisis por ratios de los estados financieros (Análisis externo)	Civitas		978-84-470-1020-1	1998	
Garrido, P e Íñiguez, R.	Análisis de estados contables: elaboración e interpretación de la información financiera	Pirámide		978-84-368-2796-5	2012	