

**1. General information****Course:** ACCOUNTING ANALYSIS**Type:** CORE COURSE**Degree:** 319 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (CU)**Center:** 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA**Year:** 3**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 54324**ECTS credits:** 6**Academic year:** 2022-23**Group(s):** 30**Duration:** C2**Second language:****English Friendly:** Y**Bilingual:** N**Lecturer:** MONTSERRAT MANZANEQUE LIZANO - Group(s): 30

| Building/Office | Department | Phone number | Email | Office hours |
|-------------------------------|----------------------------|--------------|----------------------------|--|
| Edificio Gil de Albornoz/3.15 | ADMINISTRACIÓN DE EMPRESAS | 969 179100 | montserrat.mlizano@uclm.es | Primer semestre Miércoles de 16:00 a 17:00 horas Jueves de 08:00 a 11:00 horas y de 12:00 a 14:00 Segundo semestre Miércoles: de 12:00 h a 13:00 h. Jueves: de 9:00 h a 14:00 h. |

Lecturer: JESÚS ORTEGA MAURESO - Group(s): 30

| Building/Office | Department | Phone number | Email | Office hours |
|--------------------------|----------------------------|--------------|----------------------|---|
| Edificio Gil de Albornoz | ADMINISTRACIÓN DE EMPRESAS | 969179100 | Jesus.Ortega@uclm.es | Primer semestre Miércoles de 17:00 a 19:00 horas Jueves de 09:00 a 11:00 horas y de 18:00 a 20:00 Segundo semestre Miércoles: de 10:00 h a 14:00 h. Jueves: de 11:00 h a 13:00 h. |

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**

Assume a social and ethical responsibility in decision making.

Know the regulations and accounting systems that lead to the obtaining, analysis and interpretation of external and internal information to the company for the decision making of the different agents interested in it, such as shareholders, managers, clients, employees or public administration.

Search for information, analysis, interpretation, synthesis and transmission.

Listen, negotiate, persuade and defend arguments orally or in writing.
Solve problems in a creative and innovative way.

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 | Description |
|--|-------------------------------|---|--|------------|---|-----|---|
| Class Attendance (theory) [ON-SITE] | Lectures | E05 E09 | 1.33 | 33.25 | N | - | The professor will expose the contents of the syllabus |
| Class Attendance (practical) [ON-SITE] | Problem solving and exercises | E05 E09 | 0.67 | 16.75 | N | - | Exercises and case studies will be resolved and discussed in order to develop and clarify the theoretical concepts. |
| Workshops or seminars [ON-SITE] | Workshops and Seminars | E05 E09 | 0.1 | 2.5 | Y | N | In depth seminars or workshops will be held in order to complement the syllabus. |
| Other off-site activity [OFF-SITE] | Workshops and Seminars | E05 E09 | 0.9 | 22.5 | N | - | The students will work in groups or autonomously to prepare and make the most of the seminars and conferences attended. |
| Field work [ON-SITE] | Other Methodologies | E05 E09 G03 G04 G05 | 0.1 | 2.5 | Y | N | Field works will be undertaken. |
| Other off-site activity [OFF-SITE] | Other Methodologies | E05 E09 G03 G04 G05 | 0.9 | 22.5 | N | - | The students will work autonomously to prepare and make the most of the field work undertaken. |
| Other off-site activity [OFF-SITE] | Combination of methods | E05 E09 G03 G04 G05 | 1 | 25 | N | - | The students will work autonomously to prepare and make the most of the theoretical lectures and the preparation and resolution of practices. |
| Final test [ON-SITE] | Assessment tests | E05 E09 G03 G04 G05 | 0.2 | 5 | Y | Y | Final exam undertaken to assess the acquired knowledge in theory and practice. |
| Study and Exam Preparation [OFF-SITE] | Self-study | E05 E09 G03 G04 G05 | 0.8 | 20 | N | - | The students will work autonomously to be prepared for the exams. |
| Total: | | | 6 | 150 | | | |
| | | | Total credits of in-class work: 2.4 | | Total class time hours: 60 | | |
| | | | Total credits of out of class work: 3.6 | | Total hours of out of class work: 90 | | |

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System

| Evaluation System | Continuous assessment | Non-continuous evaluation* | Description |
|----------------------|-----------------------|----------------------------|---|
| Test | 70.00% | 100.00% | The total mark depends on the realization of a final exam of theoretical and practical character. |
| 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. |
| Total: | 100.00% | 100.00% | |

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

Specifications for the resit/retake exam:

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

9. Assignments, course calendar and important dates

| Not related to the syllabus/contents | |
|--|-------|
| Hours | hours |
| Class Attendance (theory) [PRESENCIAL][Lectures] | 33.25 |
| Class Attendance (practical) [PRESENCIAL][Problem solving and exercises] | 16.75 |

| | |
|--|--------------|
| Workshops or seminars [PRESENCIAL][Workshops and Seminars] | 2.5 |
| Other off-site activity [AUTÓNOMA][Workshops and Seminars] | 22.5 |
| Field work [PRESENCIAL][Other Methodologies] | 2.5 |
| Other off-site activity [AUTÓNOMA][Other Methodologies] | 22.5 |
| Other off-site activity [AUTÓNOMA][Combination of methods] | 25 |
| Final test [PRESENCIAL][Assessment tests] | 5 |
| Study and Exam Preparation [AUTÓNOMA][Self-study] | 20 |
| Global activity | |
| Activities | hours |
| Class Attendance (theory) [PRESENCIAL][Lectures] | 33.25 |
| Class Attendance (practical) [PRESENCIAL][Problem solving and exercises] | 16.75 |
| Workshops or seminars [PRESENCIAL][Workshops and Seminars] | 2.5 |
| Other off-site activity [AUTÓNOMA][Workshops and Seminars] | 22.5 |
| Field work [PRESENCIAL][Other Methodologies] | 2.5 |
| Other off-site activity [AUTÓNOMA][Other Methodologies] | 22.5 |
| Other off-site activity [AUTÓNOMA][Combination of methods] | 25 |
| Final test [PRESENCIAL][Assessment tests] | 5 |
| Study and Exam Preparation [AUTÓNOMA][Self-study] | 20 |
| Total horas: 150 | |

| 10. Bibliography and Sources | | | | | | |
|---|--|------------------|------|-------------------|------|-------------|
| Author(s) | Title/Link | Publishing house | Citv | ISBN | Year | Description |
| Amat, Oriol | Análisis de estados financieros: fundamentos y aplicaciones | Gestión 2000 | | 978-84-96612-96-9 | 2008 | |
| | análisis | | | 978-84-368-3871-8 | | |
| Banegas Ochovo, Regino | Análisis por ratios de los estados contables financieros: (a | Civitas | | 84-470-1020-1 | 1998 | |
| García Lorenzo, Ricardo | Análisis de los estados contables en el nuevo PGC 2008 | Esic | | 978-84-7356-587-5 | 2009 | |
| Garrido Miralles, Pascual. | Análisis de los estados contables : elaboración e interpreta | Pirámide, | | 978-84-368-2796-5 | 2012 | |
| González Pascual, Julián | Análisis de la empresa a través de su información económico- | Pirámide | | 978-84-368-2349-3 | 2010 | |
| Quesada Sánchez, F.J. | Estados financieros: teoría y casos prácticos | Pirámide | | 978-84-368-2305-9 | 2009 | |
| Rivero Torre, P.; Banegas Ochovos, R.; Sánchez-Mayoral García-Calvo, F.; Manzanque Lizano, M. y Merino Madrid, E. | Análisis de balances y estados complementarios: ejercicios r | Pirámide | | 978-84-368-2644-9 | 2012 | |
| Rivero Torre, Pedro | Análisis de balances y estados complementarios Base de datos SABI | Pirámide | | 978-84-368-2306-6 | 2009 | |