

TEACHING GUIDE OF THE SUBJECT: ACCOUNTING ANALYSIS**1. General data**

Subject:	ACCOUNTING ANALYSIS	CODE:	54324
Typology:	MANDATORY	ECTScredits:	6
Grade:	317 –DEGREE IN BUSINESS ADMINISTRATION	Academic course:	2016-17
Centre:	(5)SCHOOL OF ECONOMICS AND BUSINESS SCIENCESALBACETE	Group(s):	12 13
Course:	3	Duration:	Second term
Main language for teaching:	Spanish	Second language:	English

Professor's name: **ROSARIO PÉREZ MOROTE**

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Professor's name: **CAROLINA PONTONES ROSA**

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Professor's name: **JULIAN GONZÁLEZ JAÉN**

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2. Prerequisites

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, relationship with other subjects and 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. Competencies of the degree that the course contributes to achieve**Competences obtained with the subject**

E05	To develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
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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	To 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 expected learning results

Results from taking the subject

- To 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.
- To be able to work out problems in creative and innovative ways.
- To be able to search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.
- To be prepared to assume social and ethical responsibilities in business decision-making.
- To learn to listen, negotiate, convince and defend arguments both in oral and writing ways.

6. Syllabus

Theme1	The business's objectives. Internal and external information
Theme2	Methods and tools for the accounting analysis
Theme3	Financial and equity analysis
Theme4	Financial analysis: financial position on the short and long term and financial forecasts
Theme5	Economic analysis: Profit and Loss Account, break-even point, economic situation and profitability
Theme6	Productivity analysis

7. Activities and methodology

Training activity	Methodology	Competencies	ECTS	Hours	Ev	Man	Rec	Description
Classroom teaching (theory) [Face to face]	Exposition/master class	E05, E09	1.33	33.25	No	--	--	The professor will expose the contents of the syllabus
Classroom teaching (practices) [Face to face]	Resolution of exercises and case studies	E05, E09	0.67	16.75	No	--	--	Exercises and case studies will be resolved and discussed in order to develop and clarify the theoretical concepts.
Workshops or seminars [Autonomous]	Seminars	E05, E09	0.10	2.50	Yes	No	Yes	In depth seminars or workshops will be held in order to complement the syllabus.

Other non-face to face activity [Autonomous]	Seminars	E05, E09	0.90	22.50	No	--	--	The students will work in groups or autonomously to prepare and make the most of the seminars and conferences attended.
Field work[Face to face]	Other methodology	G03, G04, G05, E05, E09	0.10	2.50	Yes	No	Yes	Field works will be undertaken.
Other non-face to face activity [Autonomous]	Other methodology	G03, G04, G05, E05, E09	0.90	22.50	No	--	--	The students will work autonomously to prepare and make the most of the field work undertaken.
Other non-face to face activity [Autonomous]	Combination of methods	G03, G04, G05, E05, E09	1.00	25.00	No	--	--	The students will work autonomously to prepare and make the most of the theoretical lectures and the preparation and resolution of practices.
Final exam [Face to face]	Evaluation exam	G03, G04, G05, E05, E09	0.20	5.00	Yes	Yes	Yes	Mid-term or final exams undertaken to assess the acquired knowledge in theory and practice.
Study or preparation for the exams [Autonomous]	Autonomous work	G03, G04, G05, E05, E09	0.80	20.00	No	--	--	The students will work autonomously to be prepared for the exams.
Total:			6.00	150.00				
Total credits of classroom work		2.40	Total hours of classroom work:		60.00			
Total credits of autonomous work:		3.60	Total hours of autonomous work:		90.00			

Ev:Evaluable training activity
Man:Mandatory training activity
Rec:Recoverable training activity

8.Evaluation criteria

Evaluation system	%	Description
Final exam	70.00%	Theoretical and practical exam. The total mark can be achieved through the realization of several controls and a final exam.
Field work	30.00%	This mark 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:

There are not distinctive features.

9.Sequence of work, schedule, milestones and temporary investment

The professors do not consider necessary to plan hour-to-hour each of the themes since the time devoted to a theme will depend on its difficulty and the ability of the student to understand and take advantage of the themes.

10. Referencias

Author/s	Title	Editorial	City	ISBN	Year	Description
Amat, Oriol	Análisis de estados financieros: fundamentos y aplicaciones	Gestión 2000		978-84-96612-96-9	2008	
García Lorenzo, Ricardo	Análisis de los estados contables en el nuevo PGC 2008	ESIC		978-84-7356-587-5	2009	
Garrido Miralles, Pascual; Iñiguez Sánchez, Raúl	Análisis de estados contables: elaboración e interpretación de la información financiera	Pirámide		978-84-368-2796-5	2012	
González Pascual, Julián	Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones, 4ª ed	Pirámide		978-84-368-2577-0	2011	
Quesada Sánchez, Francisco Javier	Estados financieros: teoría y casos prácticos	Pirámide		978-84-368-2305-9	2009	
Rivero Torre, Pedro	Análisis de balances y estados complementarios	Pirámide		978-84-368-2306-6	2009	
Rivero Torre, T.; Banegas Ochovo, R.; Sánchez-Mayoral García-Calvo, F.; Manzaneque Lizano, M. y Merino Madrid, E	Análisis de Balances y Estados Complementarios. Ejercicios resueltos y comentados	Pirámide		978-84-368-2644-9	2012	
Rivero Torre, T.; Banegas Ochovo, R.; Sánchez-Mayoral García-Calvo, F.; Nevado Peña, D	Análisis por ratios de los estados financieros (Análisis Externo)	Civitas		978-84-470-1020-1	1998	

Base de datos SABI

<http://sabi.bvdep.com/version->

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