

## 1. BASIC INFORMATION

<b>Course</b>	Financial and Accounting Analysis
<b>Degree program</b>	International Business
<b>School</b>	Social Sciences Law & Communication
<b>Year</b>	1º
<b>ECTS</b>	6 ECTS
<b>Credit type</b>	Core
<b>Language(s)</b>	English
<b>Delivery mode</b>	Face-to-face
<b>Semester</b>	2S
<b>Academic year</b>	2019-2020
<b>Coordinating professor</b>	Dr. Fernando Gracia Sarubbi

## 2. PRESENTATION

- Accounting and Financial Analysis is a compulsory subject in the corresponding Global Bachelor's degree in International Business, second year, providing six ECTS credits, like the rest of the compulsory subjects of the degree.
- The importance of the subject within the curriculum relates to the contents of Business law and Accounting standards.
- The accounting information of the financial statements should be mandatorily made by companies, following a regulatory framework directly related to the generally accepted accounting standards.
- In this course, the student will know the activities performed by those who are in charge of the accounting area, consultants and company managers, learning as well the use of accounting programs.
- Students will be able to interpret and analyze information for decision-making in the economic and financial field, in an increasingly globalized world that demands professionals with a multidisciplinary background.

## 3. COMPETENCIES AND LEARNING OUTCOMES

Basic Competencies:

- CB1: Students should demonstrate they possess and understand knowledge in a field of study that starts from a general secondary education base, and combines ideas found in advanced textbooks with the latest knowledge in that field.

- CB4: Students should be able to transmit information, ideas, problems and solutions to a specialized and non-specialized public.
- CB5: Students should have developed those learning skills necessary to undertake further studies with a high degree of autonomy.

Cross-curricular competencies:

- CT1: Autonomous Learning: Ability to choose the most effective strategies, tools to learn and independently implement what has been learned.
- CT4: Capacity for analysis and synthesis: be able to break down complex situations into their constituent parts, and evaluate different alternatives and perspectives to find optimal solutions. The synthesis seeks to reduce complexity in order to better understand it, and if necessary, resolve problems.
- CT5: Ability to apply theory to practice, and use the academic knowledge acquired in situations as similar as possible to the reality of the profession for which they are being trained.
- CT8: Information management: Ability to search, select, analyze and integrate information from different sources.
- CT12: Critical reasoning: Ability to analyze an idea, phenomenon or situation from different perspectives and to develop one's own focus, built from rigorous and argued objectivity, rather than intuition.
- CT13: Problem solving: Ability to find a solution to a confusing question or a complicated situation without a predefined solution, thereby increasing its level of difficulty.
- CT17: Teamwork: Ability to integrate and collaborate actively with other people, areas, and organizations to achieve common objectives.

Specific competencies:

- CE4: Ability to identify and analyze the economic aspects of globalization linked to the internationalization of companies, foreign trade, and the global economy.
- CE8: Capacity to use the management tools available in the area of administration and finance, in the context of international business.
- CE17: Ability to select the best financial planning and operational options, which are then implemented in the markets and companies in which the business activity takes place, in the context of globalized and interdependent environments.
- CE19: Ability to understand and integrate oneself professionally in the different economic, organizational and hierarchical structures of multinational companies, knowing the relevant positions and the functions of each director and department.
- CE21: Ability to interpret accounting and financial information prepared in different countries, taking into account the adjustments and economic impacts of different

accounting methods, as well as the adjustments required to obtain information according to international financial reporting standards.

Learning outcomes:

LO1: Understanding the accounting and valuation standards.

LO2: Ability to analyze the financial statements.

The table below shows the relation between the competencies developed during the course and the envisaged learning outcomes:

Competencies	Learning outcomes
CB1, CB5, CT1, CT5, CT13, CT17, CE8, CE19, CE21.	LO1
CB4, CB5, CT1, CT4, CT5, CT8, CT12, CT17, CE4, CE17, CE19, CE21.	LO2

## 4. CONTENT

- Accounting conceptual framework
- Accounting and valuation standards
- Equity analysis
- Financial and economic ratios
- Financial statements analysis

## 5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Master class
- Cooperative learning
- Problem -based learning

## 6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

**Campus-based mode:**

Type of educational activity	Number of hours
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Master Classes	20 h
Problem Solving	50 h
Formative assessment	10 h
Autonomous Learning	40 h
Tutorials	10h
Case studies	20h
<b>TOTAL</b>	<b>150h</b>

## 7. ASSESSMENT

The following table shows the assessable activities, their respective assessment criteria, and the weight each activity carries towards the final course grade.

Assessable activity	Assessment criteria	Weight (%)
<i>Activity 1</i>	Problem set 1: Questions and exercises creating Financial Statements (Balance Sheet and Income Statement) considering assets, liabilities and equity.	5%
<i>Activity 2</i>	Problem set 2: Questions and Exercises using the different accounts of the accounting plan, by applying the double entry technique: recording the several transactions related to stocks, property, plant and equipment, etc., in Journal Book and Ledgers, including initial and subsequent measurement,	5%

	derecognition and impairment.	
<i>Activity 3</i>	Midterm test: Multiple-choice questions	15%
<i>Activity 4</i>	Midterm Practical Exam: Developing a complete accounting cycle.	25%
<i>Activity 5</i>	Problem set 3: Questions and exercises recording accounting entries related to specific trade transactions, VAT, personnel expenses, deferrals and accruals.	5%
<i>Activity 6</i>	Problem set 4: Questions and exercises analyzing and interpreting financial statements.	5%
<i>Activity 7</i>	Final test: Multiple-choice questions	15%
<i>Activity 8</i>	Final Practical Exam: Exercises about all units of the course.	25%

When you access the course on the *Campus Virtual*, you'll find a description of the activities you have to complete, as well as the deadline and assessment procedure for each one.

### 7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order to count towards the final grade along with all the grades corresponding to the other activities.

### 7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

## 8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Activity	Weeks
<i>Activity 1</i>	Week 4
<i>Activity 2</i>	Week 7-8-9
<i>Activity 3</i>	Week 10
<i>Activity 4</i>	Week 10
<i>Activity 5</i>	Week 12-13-14
<i>Activity 6</i>	Week 17
<i>Activity 7</i>	Week 18
<i>Activity 8</i>	Week 18

## 9. BIBLIOGRAPHY

- CAMACHO M, AKPINAR M et al. (2012). Beyond figures. Introduction to Financial Accounting Manual. Madrid, Pirámide.
- Enlaces de interés: Página oficial del instituto de Contabilidad y Auditoría de Cuentas ICAC: <http://www.icac.meh.es/>
- FRIEDLAN, J. (2013): “Financial Accounting: A Critical Approach”. Toronto, McGraw-Hill Ryerson.
- GARRIDO, P. ÍÑIGUEZ, R. (2010). Análisis de estados contables. Elaboración e interpretación de la información financiera. Madrid: Pirámide.
- GRAGERA E. GRACIA L.F. SAN JUAN C. (2010). Manual de contabilidad financiera. La Coruña: Editorial Netbiblo.

- KIESO, D et al. (2013): “Intermediate Accounting”. Volume 1. Toronto, Wiley.
- KIESO, D et al. (2013): “Intermediate Accounting”. Volume 2. Toronto, Wiley.
- Plan General de Contabilidad. Real Decreto 1514/2007 de 16 de noviembre.
- Spanish General Accounting Plan. Royal Decree 1514/2007.

## **10. DIVERSITY MANAGEMENT UNIT**

Students with specific learning support needs:

Curricular adaptations and adjustments for students with specific learning support needs, in order to guarantee equal opportunities, will be overseen by the Diversity Management Unit (UAD: Unidad de Atención a la Diversidad).

It is compulsory for this Unit to issue a curricular adaptation/adjustment report, and therefore students with specific learning support needs should contact the Unit at [unidad.diversidad@universidadeuropea.es](mailto:unidad.diversidad@universidadeuropea.es) at the beginning of each semester.

## INSTITUTIONAL ASSESSMENT OF LEARNING OUTCOMES PLAN Covid-19 TEMPLATE TO ADAPT TEACHING AND EVALUATION ACTIVITIES

<b>Course/Module: FINANCIAL ANALYSIS AND ACCOUNTING</b>
<b>Degree Program: GLOBAL BACHELOR'S DEGREE IN INTERNATIONAL BUSINESS</b>
<b>Year (1º-6º): 1º</b>
<b>Group (s): M1Y</b>
<b>Professor: FERNANDO GRACIA</b>
<b>Coordinating professor: FERNANDO GRACIA (Degree Coordinator, Internship coordinator, End of Degree Project, Master's Degree Program)</b>

Teaching Activity described in the syllabus	Adapted activity in distance learning
Master Classes	Master Classes
Problem Solving	Problem Solving
Formative Assessment	Formative Assessment
Autonomous Learning	Autonomous Learning
Tutorials	Tutorials
Case Studies	Case Studies

Note: The following table is not completed because there are not changes in the evaluation activities.

Evaluation Activity that was planned in the Syllabus for face to face instruction		NEW virtual evaluation activity (adapted)	
Description of original face to face evaluation activity		Description of new activity	
Content to be assessed	The content to be addressed in each evaluation activity should be the same.		

<b>Learning Outcomes to be assessed</b> <i>(Please check Syllabus of the course/module)</i>	The Learning Outcomes that are addressed are the same: specify:		
<b>Duration</b>		<b>Approximate duration</b>	
<b>Weight in evaluation</b>		<b>Weight in evaluation</b>	
<b>Please note:</b>			