

**Advanced Accounting Analysis**

Code: 43632  
ECTS Credits: 6

Degree	Type	Year	Semester
4315581 Advanced Accounting and Auditing	OB	1	2

**Contact**

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**Use of Languages**

Principal working language: spanish (spa)

**Teachers**

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**Prerequisites**

No specific requirement is necessary to complete the subject. The basic aim of the subject consists in contributing to the students of the Máster the knowledges, technical and necessary processes to know interpret the included financial information in the annual accounts. By means of these knowledges, technical and processes contributed in the module, the student of the Máster has to be able to effect precise diagnostics and elaborate analytical reports on the economic and financial situation of the company.

**Objectives and Contextualisation**

- Analysis and projection of the financial states
- The analysis patrimonial.
- The economic analysis. The account of Losses and profit and the State of Changes in the Net Heritage.
- The economic analysis. Theories
- The financial analysis. Static and dynamic.
- The financial analysis. The state of flows of cash.
- The analysis of profitability and global analysis.
- Technicians of measurement of companies and feasibility plans.

**Competences**

- Analyse and interpret information from organisations of any type in order to take decisions, render account and show a commitment to transparency, ethics and sustainable development.

- Analyse, synthesise and evaluate information.
- Prepare financial statements and reports for taxation, accounting and financial purposes.
- Use acquired knowledge as a basis for originality in the application of ideas, often in a research context.

## Learning Outcomes

1. Analyse, synthesise and evaluate information.
2. Identify the key factors explaining the economic and financial situation of an entity based on the financial information provided in the annual accounts.
3. Prepare financial statements with complex operations like acquisitions and disposals of financial instruments, business combinations, goodwill, etc. Take into account current rules on accounting, the IAS and the IFRS.
4. Present technical reports on an entity's economic and financial viability.
5. Relate the information from the balance sheet and the profit and loss account to the cash flow statement.
6. Use acquired knowledge as a basis for originality in the application of ideas, often in a research context.
7. Write technical reports on an entity's financial situation.

## Content

### 1. INTRODUCTION

#### 1.1. The control heritage

##### 1.1.1. Sense of control patrimonial

##### 1.1.2. Control patrimonial and economic and financial analysis

#### 1.2. Instrumentation of the economic and financial analysis

##### 1.2.1. Tools of the analysis

##### 1.2.2. Quality of the information

#### 1.3. Structuring of the balance.

#### 1.4. The account of losses and gains.

#### 1.5. The state of changes in the net heritage

### 2. ANALYSIS PATRIMONIAL: THE SOLIDITY OF THE STRUCTURE PATRIMONIAL

#### 2.1. The net heritage like object of analysis

#### 2.2. Principles of financial balance, liquidity of the active, exigibilidad of the passive.

#### 2.3. The active no common: fundamental concepts

#### 2.4. Structuring of the passive

#### 2.5. Analysis of the solidity

### 3. ANALYSIS PATRIMONIAL: THE EVOLUTION OF THE STRUCTURE PATRIMONIAL

#### 3.1. Sense of the analysis patrimonial

#### 3.2. Assessment on the dynamic evolution of the heritage.

### 4. ANALYSIS OF THE COMMON OF THE COMPANY: THE COMMON SOLVENCY

- 4.1. Concept and classes of solvency
- 4.2. The solvency of capacity
- 4.3. Measures of the common solvency
- 4.4. The bottom of manoeuvre
- 4.5. Ratios Of common solvency
5. THE ROTATION OF THE ACTIVE COMMON
- 5.1. The ratios of rotation
- 5.2. Rotation of prime matters, half period of procurement.
- 5.3. Rotation of the product in course, half period of manufacture
- 5.4. Rotation of the product finished.
- 5.5. Half term of collection and payment
- 5.6. Common passive rotation
6. ANALYSIS OF THE RESULT: THE ACCOUNT OF LOSSES And GAINS And THE STATE OF CHANGES IN THE NET HERITAGE
- 6.1. Concept of total result
- 6.2. The result obtained through the account of losses and gains
- 6.3. The total of income and costs recognised in the period.
- 6.4. Relativity of the figure of results of the account of losses and profits
- 6.5. Instruments of analysis of the result.
7. THE TECHNICAL PERFORMANCE And THE FINANCIAL PROFITABILITY
- 7.1. Global performance of the active (ROA)
- 7.2. Factors of decomposition of the ROA
- 7.3. The financial profitability or on the own capital ROE
- 7.4. Factors of decomposition of the ROE
- 7.5. Relation between ROA and ROE
8. VALUATION TECHNIQUES OF COMPANIES And PLANS OF FEASIBILITY

## **Methodology**

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes and practical classes of resolution of cases and exercises
- Activity supervised: consistent in the realisation of tutorial and the realisation of exercises.
- Autonomous activity that divides in two parts:
  - Part of study by part of the student (readings, research of information, etc).
  - Autonomous activity in group devoted to the research of data and preparation of a report on the information that provides the memory of the annual accounts. Presentation and debate.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Cases and exercises	9	0.36	3, 4, 7
Theoretical sessions	21	0.84	2, 4
Type: Supervised			
Tutoring and monitorin work in writing	3	0.12	7, 5
Type: Autonomous			
Study of normatives and rules	87	3.48	4, 7
exercicis and reports	27	1.08	1, 2, 7, 5

## Assessment

The system of evaluation divides in 3 modalities:

- Presentation of practical cases: 40 % (Realisation of a global exercise in group that will present in class)
- Participation and assistance in class: 10% (minimum assistance 75%)
- Final exam: 50 %

The final examen will make once finalised the regular classes (in the month of May or principles of June)

Minimum note in the final exam: 4 points (on 10 points)

### Process of Recovery

"To participate in the process of recovery the students has to have been previously evaluated in a group of activities that represent a minimum of two third parts of the total qualification of the subject or module." Section 3 of the Article 112 ter. The recovery (Academic Rule UAB). The and the students have to have obtained a half qualification of the subject between 3,5 and 4,9. The proof of recovery will effect between 15 and 20 days after the final proof. The student that present and surpass it will approve the subject with a note of 5. In contrary case will keep the same note.

### Irregularities in acts of evaluation

Without prejudice to other disciplinary measures that estimate timely, and in accordance with the normative valid academician, "in case that the student make any irregularity that can drive to a significant variation of the qualification of an act of evaluation, will describe with a 0 this act of evaluation, with independence of the disciplinary process that can instruct . In case that produce diverse irregularities in the acts of evaluation of a same subject, the final qualification of this subject will be 0". Section 10 of the Article 116. Results of the evaluation. (Academic rule UAB)

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Cases and exercises	40%	1	0.04	1, 3, 4, 7

Final exam	50%	2	0.08	1, 3, 2, 5, 6
attendance and participation in sessions	10%	0	0	2, 5

## Bibliography

- ACCID: "Ràtios Sectorials 2015". Estudi coordinat per Oriol Amat. Barcelona, 2015.
- Archel, P; Lizarraga, F; Sánchez, S; Cano, M (2016): "Estados contables. Elaboración, análisis e interpretación. 5 ° edición. Ediciones Pirámide.
- González, J. (2016): "Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones. 5ª ed. Ediciones Pirámide.
- Garrido P., Íñiguez R. (2017): "Análisis de estados contables. Elaboración e interpretación de la información financiera. 4ª ed. Ediciones Pirámide.- Casanovas M.; Santandreu P. (2011): "Guia pràctica de valoració d'empreses" Ed. ACCID.
- Amat O.; Nombela V. i altres autors (2015) : "Manual d'anàlisi d'empreses cotitzades" Ed. ACCID
- Arimany N. ; Viladecans C. (2011) : " Anàlisi de l'estat de canvis en el patrimoni net i de l'estat de fluxos d'efectiu" Ed. ACCID
- Amat O. (2017) : "Empreses que menteixen" Ed. Profit.