

**Other Accounting Matters and Information  
Technology**

Code: 44444

ECTS Credits: 12

Degree	Type	Year	Semester
4317517 Account Auditing and Accounting	OB	0	A

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

### Contact

Name: Francesc Gómez Valls

Email: Francesc.Gomez@uab.cat

### Use of Languages

Principal working language: spanish (spa)

### Teachers

Manuel Alvarez Gomez

Víctor Giménez García

Immaculada Vilardell Riera

Xavier Verge Mestre

Xavier Sentís Ros

### Prerequisites

NO prerequisites are necessary to take this course.

### Objectives and Contextualisation

The subject has three objectives based on the three scope of the study of the module, analysis of the financial states, management accounting and management and information technology applied to the company in relation to the annual report and the audit process. These objects can be defined in the following way:

1. Provide the students with the necessary information, techniques and processes to know how to interpret the financial information included in the annual reports. Mitigating these connections, techniques and processes contributed to the module, the Master's student must be capable of making precise diagnoses and preparing analytical reports on the economic and financial situation of the company.
2. Provide economic and financial information to its users for the decision-making body. The term "directive accounting" refers to the information used regularly by the management of the organizations in their control and decision-making processes, with the aim of maintaining the competitive capacity of the entity and motivating all the stakeholders. The instruments and processes which are endowed with the managerial competence to complete their objectives are the nucleus of the study from the module.
3. Finally the matter is inform about the processes of technology of the information, especially about linked to the elaboration of the financial information and to the audit process.

### Competences

- Develop social responsibility and an ethical attitude in the workplace, respecting the fundamental rights of equality and accessibility and the environment.
- Evaluate cost-calculation systems and apply budget programming and management control to businesses' accounting and financial planning, and prepare the balanced scorecard.
- Evaluate the financial and non-financial information provided by any type of organisation in order to take decisions, be held to account and show transparency in the name of ethics and sustainable development.
- Manage information, discerning that which is important for decision making.
- Take account of the gender perspective in the analysis of a company's or a group's financial and non-financial information.
- That students are able to integrate knowledge and handle complexity and formulate judgments based on information that was incomplete or limited, include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments.
- Use ICT tools to monitor security and identify errors in business management processes.

## Learning Outcomes

1. Describe new focuses for cost reduction.
2. Develop social responsibility and an ethical attitude in the workplace, respecting the fundamental rights of equality and accessibility and the environment.
3. Differentiate between budget control and management control.
4. Draw up technical reports on the economic and financial viability of an entity.
5. Evaluate the informatic security of company in relations to the financial information they present.
6. Evaluate the possible risks in the process used in ICT for company management.
7. Identify new tendencies in cost accounting.
8. Identify systems of budget control and variance analysis.
9. Identify the gender differences in the business structure of a company.
10. Identify the key factors to explain the economic and financial situation of an organisation on the basis of the financial information supplied in the annual accounts.
11. Identify the rules that oblige companies or groups of companies to provide information about the measures adopted to promote equality between women and men.
12. Manage informatic processes in companies which allow its economic and financial information to be obtained.
13. Manage information, discerning that which is important for decision making.
14. Relate the information supplied in the balance sheet, the profit and loss statement with the cash flow statement.
15. That students are able to integrate knowledge and handle complexity and formulate judgments based on information that was incomplete or limited, include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments.

## Content

Superior financial statement analysis (4 ECTS)

- Analysis and projection of financial statements.
- The equity analysis. Analysis of the balance sheet. Differentiation between the PGC format and other normative sources.
- The economic analysis. The Profit and Loss account (P&L). Differentiation between PGC format and other P&G structures in other normative sources.
- Financial analysis. The analysis of the statement of cash flows.
- Usefulness of the analysis of the statement of cash flows for business analysis.
- Analysis of profitability. Adaptation of the DU PONT model for profitability analysis. Study of the factors that affect financial profitability (ROE):

- o Economic profitability (ROA) and financial leverage.
- o Alternatives to measure the leverage effect on financial profitability (ROE).
- Most relevant aspects of the non-financial analysis of the company:
  - o Key indicators of non-financial results.
  - o Information on the impact of the activity on environmental issues.
  - o Structure of the workforce, distribution of employees by gender, categories and salaries.
  - o Information on equal treatment and opportunities between men and women.
- Global vision of the analysis of financial statements: equity, economic, financial and non-financial analysis of the company
- KPI indicators used in internal and external auditing.
- Company valuation techniques and viability plans.

#### Executive and management accounting (4ECTS)

- Management accounting.
  - o The relationship between management of activities, organization and cost control.
  - o Usefulness and limitations of cost calculation systems
  - o New trends in cost accounting. Approaches towards cost reduction.
- Preparation and control of the entity's budgets.
  - o The economic and financial planning of a company
  - o Design and operation of an integrated planning system.
  - o Budget control and analysis of deviations
- Management control.
  - o Budgetary control versus management control
  - o Budgetary and management control beyond budgets.
  - o Strategy and scorecard.
  - o Design and implementation of the balanced scorecard.

#### Information technology applicable in companies and its relationship with the financial information provided and the audit (4ECTS)

- Information systems in current global businesses.
- Strategy, architecture, design and management of IT processes in companies. Its link to financial information.
- The control of information technology processes.
- Analysis and management of data exploitation through spreadsheets.
- The function of computer security in organizations: principles and means. The detection of errors and their prevention.

- Incidence of computer security in the financial information provided and in the audit of accounts.

## 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 problems.
- Activity supervised: consistent in the realisation of practical classes, resolution of problema, tutorial programme 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.

"The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses".

The tutorial could be in a a seminary or on line

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Theoretical classes	60	2.4	6, 2, 10, 8, 11, 9, 15, 14
Type: Supervised			
Practical classes	16	0.64	2, 3, 13, 10, 9, 7, 15
Tutorial practicals cases	10	0.4	6, 2, 4, 13, 11, 14
Type: Autonomous			
Reading of articles, legal texts and reports	135	5.4	3, 13, 10, 9, 7, 15, 14
Written report	70	2.8	2, 3, 13, 11, 15, 14

## Assessment

The evaluation will include the following evaluation activities:

- Individual theoretical-practical tests: Written and oral tests that allow assessing the knowledge acquired by the students: 60%

For each part of the subject, there will be a test with a weight of 20%

- Class participation and attendance: 10%

- Group theoretical-practical tests: Presentation and defense of the exercises and group work. 15%
- Individual theoretical-practical work: Delivery of exercises and work done and participation in forums and debates. 15%

"La evaluación propuesta puede experimentar alguna modificación en función de las restricciones a la presencialidad que impongan las autoridades sanitarias."

"The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses."

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Assistance and participation	10%	0	0	5, 12, 13, 15
Exams	60%	6	0.24	6, 3, 13, 10, 11, 9, 14
Written report	15%	0	0	3, 12, 10, 8, 9
exercises presentation	15%	3	0.12	1, 2, 3, 4, 10, 7

## Bibliography

Part analysis of the financial states:

- ACCID: "Ràtios Sectorials 2015". Estudi coordinat per Oriol Amat. Barcelona, 2015.
- Archel, P; Lizarraga, F; Sánchez, S; Cano, M (2016): "Estats comptables. Elaboració, anàlisi i interpretació. 5<sup>o</sup> edició. Edicions Piràmide.
- González, J. (2016): "Anàlisi de l'empresa a través de la seva informació economicofinancera. Fonaments teòrics i aplicacions. 5<sup>a</sup> ed. Edicions Piràmide.
- Garrido P., Íñiguez R. (2017): "Anàlisi d'estats comptables. Elaboració i interpretació de la informació financera. 4<sup>a</sup> ed. Edicions Piràmide.
- 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.

Part Directive accounting:

Basic bibliography:

- Anthony, R.N. And Govindarajan, V. (2008), Systems of control of management. McGraw-Hill. Especially the chapters 3, 4 and of the 7 to the 10.
- Commission of Accounting of Management of ACCID (2010). Manual of control of management: design and implementation of systems of control of management, Profit Publishing, Barcelona.

- Vergés, J. (1998), *The Planificació Econòmica i Financera of l'Company. Elaboració i utilització Of previsions com to base of the gestió*. Servei Of Publicacions of the UAB. 2to. edició. The version in Spanish (2000) can consult to: <http://webs2002.uab.es/jverges/>

Complementary bibliography:

- Hongren, C.T., Date, S.M i Rajan, M.V. (2012), *Accounting of Costs. A managerial approach*. Publisher Pearson Education, 14th edicion. Especially, parts 6 to 9.

For the subjects that require it will facilitate complementary bibliography.

## **Software**

Excel

SABI DATA BASE

Busines management programs

Computer security programs applied to the company

BUSINESS MANAGEMENT PROGRAMS