

Degree	Type	Year
4317517 Account Auditing and Accounting	OB	0

## Contact

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## Teaching groups languages

You can view this information at the [end](#) of this document.

## 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.

## Learning Outcomes

1. CA08 (Competence) Draw up technical reports on the economic and financial viability of a company or organisation.
2. CA09 (Competence) Adapt the regulations that require companies or groups of companies to report on the measures they have adopted to promote equality between men and women.
3. CA10 (Competence) Review gender gaps in the company's business structure.
4. CA11 (Competence) Assess potential risks in using information technology to manage areas of the company.
5. CA12 (Competence) Assess companies' IT security surrounding their financial reporting.
6. KA08 (Knowledge) Establish the relationship between the information provided in the balance sheet, profit and loss statement and cash flow statement.
7. KA09 (Knowledge) List the key factors needed to explain an organisation's economic-financial situation on the basis of the financial information provided in the annual accounts.
8. SA08 (Skill) Classify budgetary control systems and variance analysis.
9. SA09 (Skill) Understand the difference between budgetary control from management control.
10. SA10 (Skill) Analyse new trends in cost accounting.
11. SA11 (Skill) Identify new approaches to cost reduction.

## Content

1st Modul: 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.

#### 2nd Modul: Executive and management accounting (4ECTS)

- Management accounting
  - Purpose, functions and characteristics of management accounting
  - Cost classes
  - Cost behavior and estimation: variability and cost allocation
  - The analytical income statement
- Preparation and control of budgets
  - The budget process
  - The expected result
  - Costs relevant to decision making
  - Cost-volume-profit analysis
- Budgetary and management control
  - The tight budget
  - Analysis of deviations in income and costs
  - Evaluation of the company's performance
  - Indicators and dashboard

#### 3rd Modul: 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.

### Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
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Type: Directed

Theoretical classes	60	2.4	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11
Type: Supervised			
Practical classes	16	0.64	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11
Tutorial practicals cases	10	0.4	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11
Type: Autonomous			
Reading of articles, legal texts and reports	135	5.4	CA09, CA10, CA11, CA12
Written report	70	2.8	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11

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.

## Assessment

### Continous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Assistance and participation	10%	0	0	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11
Exams	42%	6	0.24	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11

Written report	24%	0	0	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11
exercises presentation	24%	3	0.12	CA08, CA09, CA10, CA11, CA12, KA08, KA09, SA08, SA09, SA10, SA11

The evaluation will include the following evaluation activities:

1st Modul: 35% of the global note

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

2n Modul: 35% of the global note

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

3rd Modul: 30% of the global note

- Class participation and attendance: 10%
- Group theoretical-practical tests: Presentation and defense of the exercises and group work. 45%
- Individual theoretical-practical work: Delivery of exercises and work done and participation in forums and debates. 45%

In the process of continuous evaluation, to determine the final grade of the subject must have obtained a minimum of 4 points in each of the three modules that compose it. The final grade of the subject will be the arithmetic average of the grades of the three modules.

In cases where the average of the grades of the three modules is less than 5, the recovery exam of the module or modules with a grade of less than 5 points will be required.

#### The Recovery Process

The recovery process will be carried out separately for each of the three modules. To pass a module, you will need to obtain a minimum score of 5 points on the recovery exam.

In order to participate in the recovery process of a module, the student must have previously been evaluated in two thirds of the evaluation activities and have obtained an average qualification of the module between 3.5 and 4.8.

The recovery test of each module will be carried out once the notes of the three modules have been published. In the case of passing a module in the recovery process, the grade of this module will be 5 points and this grade obtained will average with the notes of the rest of the modules.

It will be understood that the students have passed the subject if after the recovery process the final average grade is equal to or greater than 5 points. Otherwise, the assignment will be considered unsurpassed.

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

***This subject does not offer the option for comprehensive evaluation.***

## Bibliography

Part analysis of the financial states:

- ACCID: "Ràtios Sectorials 2020". Estudi coordinat per Oriol Amat. Barcelona, 2022. <https://accid.org/tecnic/>
- Archel, P; Lizarraga, F; Sánchez, S; Cano, M (2022): "Estats comptables. Elaboració, anàlisi i interpretació. 7ª edició. Edicions Piràmide.
- González, J. (2016): "Anàlisi de l'empresa a través de la seva informació econòmicofinancera. Fonaments teòrics i aplicacions. 5ª ed. Edicions Piràmide.
- Garrido P., Íñiguez R. (2021): "Anàlisi d'estats comptables. Elaboració i interpretació de la informació financera. 5ª ed. Edicions Piràmide.
- Casanovas M.; Santandreu P. (2011): "Guia pràctica de valoració d'empreses" Ed. ACCID.
- Amat, O. (2019) Valoració i compravenda d'empreses. Amb casos pràctics resolts Ed. ACCID-Profít
- 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.
- Amat, O. (2018): Anàlisi integral d'empreses. 4ª edició 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

## Language list

Name	Group	Language	Semester	Turn
(TE) Theory	1	Spanish	annual	afternoon