Course: Accounting and Financial Analysis II  
Code: 10BBA30001

Type: Required  
Year: 1  
Semester: 2  
ECTS Credits: 4  
Language: Spanish  
Coordination:

Faculty:  
Mar Vila Fernández-Santacruz

Course requirements:

Previous knowledge:
To follow this course, students must have studied the contents of Accounting and Financial Analysis I.

Workload distribution:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lectures</td>
<td>21</td>
</tr>
<tr>
<td>Participatory sessions</td>
<td>18</td>
</tr>
<tr>
<td>Independent work</td>
<td>77</td>
</tr>
<tr>
<td>Tutorials / feedback</td>
<td>4</td>
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Course contribution to the programme:

The Accounting and Financial Analysis II course will consolidate and expand knowledge relating to producing a company's financial statements. The course is based on the grounding taught in Accounting and Financial Analysis I, including knowledge of a company’s economic-financial reality. It goes more deeply into the complexity of the situations that arise and affect companies’ financial statements, and places particular emphasis on product assessment and cost calculation. By the end of the course students will have the grounding needed to understand any situation affecting a company’s financial statements, and how the situation can be reflected in them.

Course learning objectives:

On completing the course, students should be able to:

- Construct financial statements based on knowledge of the current principles and regulations, and do so thoroughly.
- Develop criteria to enable them to distinguish the relevant financial information from the irrelevant.

With these general objectives in mind, over the course a series of specific objectives will be dealt with, relating to the development of specific skills:

A. Consolidating knowledge of the economic reality of business. Consolidating the use of certain basic management tools in a variety of contexts and situations.
B. Introducing the student to environment analysis and decision making through guided case studies.
C. Illustrating to what extent the concepts introduced in the classroom can be applied to the real world.
D. Systematising the basic concepts and the way they interrelate.

Skills developed:
- The ability to acquire, understand and structure knowledge critically.
- The ability to apply knowledge to obtain results.

Contents and methodology:
BLOCK 1
- Contents:
  Presentation of the concepts needed for cost calculation. The Full Costing and Direct Costing systems, methods and analysis of their application. Stock valuation and its integration into financial statements.
- Activities:
  Independent work: reading notes and solution (or conceptualisation of ideas arising from the solution) of simple exercises/case studies.
  Valuation activities: individual work, individual controls, work in groups..
  Feedback activities

Lectures: 10h 30'
Participatory sessions: 7h 30'
Voluntary tutorials: 6 h
Virtual tutorials: 6 h

BLOCK 2
- Contents:
  Financial asset and liability transactions.
  Subsidies. Exchange rate, VAT.
  Introduction to consolidation of financial statements and IFRSs
- Activities:
  Independent work: reading notes and solution (or conceptualisation of ideas arising from the solution) of simple exercises/case studies.
  Valuation activities: individual work, individual controls, work in groups..
  Feedback activities

Lectures: 10h 30'
Participatory sessions: 10h 30'
Voluntary tutorials: 8 h
Virtual tutorials: 7h

Assessment:
To achieve the specific objectives:

A. Consolidating knowledge of the economic reality of business. Consolidating the use of certain basic management tools in a variety of contexts and situations, and
D. Systematising basic concepts and the way they interrelate; the concepts will be presented in the lectures, and material (notes and readings) will be provided for the student. The students will have to solve exercises every week, and will receive feedback in the participatory sessions, and the tutorials, whether virtual or in person. Assessment of the achievement of objectives A and D will be done through individual testing, checking individual work and a final exam.

To achieve the specific objectives:

B. Introducing the student to environment analysis and decision making through guided case studies, and
C. Illustrating to what extent the concepts introduced in the classroom can be applied to the real world, case studies are used. During the course, the student must produce practical case studies, to be prepared in groups. Students will receive feedback in the participatory sessions or tutorials. Assessment of the achievement of objectives B and C will be done through checking these tasks and a partial or final exam.

To summarise, feedback on practical exercises, test and the individual written exam will make it possible to assess individual performance. Producing and development of case studies will make it possible to assess group work.

The calculation of the course grade as a whole is:

15% individual exercises
10% group tasks
25% individual tests
50% final exam,
As long as the final exam grade is over 4 out of 10.

Assessment of your performance during the course will take into consideration the acquisition of the learning objectives, on a scale of 0 to 10. Information relating to the development of competences worked on throughout the course may be considered in the 0 to 10 mark, and will also be reflected from A to D in an independent indicator. This indicator will be incorporated into all courses and will be used to follow up on each student's progress throughout the programme

Core bibliography:


Complementary bibliography and reading material: