

**COURSE DATA****DATA SUBJECT****Code:** 35953**Name:** Financial Statements Analysis**Cycle:** Undergraduate Studies**ECTS Credits:** 6**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1315 - Degree in Finance and Accounting	Facultat d'Economia	3	Second quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
1315 - Degree in Finance and Accounting	Accounting consolidation and analysis	COMPULSORY

**COORDINATION**

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**SUMMARY**

Financial Statements Analysis is a compulsory subject taught in the second term of the third year that is part of the Accounting module of the Degree in Finance and Accounting.

The main objective of the subject is the analysis and interpretation of the information disclosed in the annual accounts in order to assess the economic and financial situation of the company. Lesson 1 is devoted to the study of the annual accounts, and sustainability report, in order to reach a better understanding of the information released. Lesson 2 is devoted to the most common techniques and tools applied in this discipline. Lesson 3 is focused on the temporal analysis of the annual accounts. Lesson 4 deals with the financial structure of the company, addressing issues such as solvency, liquidity and debt. Finally, the last lesson addresses the analysis of the income.

**PREVIOUS KNOWLEDGE****RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.

**OTHER REQUIREMENTS**



There are not compulsory requirements. Nevertheless, previous knowledge in Financial Accounting I and Financial Accounting II is highly recommended.

## COMPETENCES / LEARNING OUTCOMES

### 1315 - Degree in Finance and Accounting

CM5FYC10 Conocer los distintos estados financieros de la empresa y las herramientas de análisis de los mismos.

CM5FYC11 Conocer y analizar los distintos ratios de situación financiera y liquidez de la empresa y su capacidad predictiva.

CM5FYC12 Conocer y analizar las distintas acepciones de rentabilidad.

Conocer y analizar otras fuentes de información interna y externa que interviene en los modelos de decisión.

## DESCRIPTION OF CONTENTS

### 1. Accounting information

Introduction

Users of accounting information

The financial statements

Objectives

Classification

Sustainability report

### 2. Introduction to the analysis of financial statements

Objectives and typology

Analysis tools and techniques

### 3. Structure and evolution of the financial statements

Types of financial statements

Reformulation of the balance sheet

Reformulation of the income statement

Analysis of assets and debts

Analysis of income, expenses and results

### 4. Financial analysis

Analysis of the balance sheet

Solvency

Liquidity

Debt

Working Capital



## Working Capital Cycle

**5. Economic analysis**

Cost-volume-profit analysis

Operating leverage

Profitability

Financial leverage

**WORKLOAD****PRESENCIAL ACTIVITIES**

Activity	Hours
Theory	30,00
Classroom practices	30,00
<b>Total hours</b>	<b>60,00</b>

**NON PRESENCIAL ACTIVITIES**

Activity	Hours
Attendance at other activities	0,00
Individual or group project	0,00
Independent study and work	60,00
Preparation of lessons	20,00
Preparation for assessment activities	0,00
Resolution of case studies	10,00
<b>Total hours</b>	<b>90,00</b>

**TEACHING METHODOLOGY**

The development of the course consists of a combination of theoretical (2 hours per week) and practical classes (2 hours per week). For this purpose, all available resources (blackboard, slides or computer assistance) that are deemed appropriate for the correct achievement of the proposed objectives will be used in each case and according to the needs.

The teaching methods to be used, both in theory and in practical classes, are the following:

1. Learning group with the teacher. In some theoretical classes the "master class" model will be used, since it offers the teacher the possibility of focusing on the most important issues. The "active master lesson" model, both in theory and in practice, will be used to promote communication between students and between students and teachers.

2. Individual study.



3. Group work. It facilitates the development of personal relationships.
4. Tutoring. The teacher's tutorial support is used both individually and in groups to problem-solving.

## EVALUATION

In general, the process for assessing the competences of the subject is similar to the rest of the subjects of the module and, specifically, they will follow the following guidelines:

1. A written exam, consisting both of theoretical questions and practical cases (60% of the final grade). The minimum score for this exam to be achieved is 5 out of 10.
2. The remaining 40% corresponds to students' continuous assessment, which is based on their participation and involvement in the teaching-learning process. This continuous evaluation will be carried out in the following way:
  - 1- Completion of at least 80% of continuous assessment activities (10% final grade).
  - 2- Questionnaire (10% final grade).
  - 3- Individual resolution of practical cases (20% final grade).

10% of continuous assessment activities are considered non-recoverable.

30% of continuous assessment activities are considered recoverable on second call.

The final mark is the sum of the exam score (as long as it exceeds 5 out of 10) and the continuous assessment mark. The final mark has to achieve a minimum score of 5 points out of 10.

The final mark of the students who have obtained a grade lower than 5 out of 10 in the written exam, it will be equal to the exam grade.

## REFERENCES

- Íñiguez Sánchez, Raúl y Garrido Miralles, Pascual (2021): Análisis de estados contables. Elaboración e interpretación de la información financiera. Ed. Ediciones Pirámide.
- Archel Domench, Pablo; Carrasco del Amo, Fernando; Lizarraga Dallo, Fermín; Sánchez Alegría, Santiago y Cano Rodríguez, Manuel (2022): Estados Contables. Elaboración, análisis e



interpretación. Ed. Ediciones Pirámide.

- González Pascual, Julián (2022): Diagnóstico económico y financiero de la empresa. Ed. Ediciones Pirámide.
- González Pascual, Julián (2022): Diagnóstico económico y financiero de la empresa. Supuestos prácticos. Ed. Ediciones Pirámide.