

**COURSE DATA****DATA SUBJECT**

Code: 36506
Name: Accounting Information Analysis and Management
Cycle: Undergraduate Studies
ECTS Credits: 6
Academic year: 2025-26

STUDY (S)

Degree	Center	Acad. year	Period
1332 - Degree in Business Intelligence and Analytics	Facultat d'Economia	3	Second quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1332 - Degree in Business Intelligence and Analytics	Análisis de la Información Financiera	COMPULSORY

COORDINATION

MERELLO GIMENEZ PALOMA

SUMMARY

The subject of Management and Analysis of accounting information is a compulsory semester subject of the third year of the Degree in Business Intelligence and Analytics, taught in the second semester in English.

The financial information of the companies is prepared in accordance with the applicable regulations and presents certain limitations. Information users must be able to interpret the information under different contexts and using appropriate techniques.

In this subject we proceed to the management and analysis of information, mainly of a monetary nature, present in the financial statements of companies. The subject has an approach that combines theory and practice, with the intention of bringing the students closer to the accounting reality of companies and allowing them to extract an objective judgment from the information contained in the financial statements for decision-making by adopting a user role of information both internal and external to the company.

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



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

OTHER REQUIREMENTS

Basic financial accounting knowledge

COMPETENCES / LEARNING OUTCOMES

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Be able to access and manage information in different formats for subsequent analysis in order to obtain knowledge through data.

Be able to analyse and search for information from diverse sources.

Be able to learn autonomously.

Be able to produce models, calculations and reports, and to plan tasks in the specific field of business intelligence and analytics.

Be able to use ICT, both in academia and in professional practice.

Demonstrate skills for analysis and synthesis.

Establish a system of business management indicators.

Know and know how to properly use the appropriate quantitative and qualitative methods to reason analytically, evaluate results and predict economic and financial magnitudes.

Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.

Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.

Students must have the ability to gather and interpret relevant data (usually in their field of study) to make judgements that take relevant social, scientific or ethical issues into consideration.

Use analytical and quantitative methods to analyse and interpret the financial statements of organisations.

DESCRIPTION OF CONTENTS

1. Introduction to the analysis of accounting and sustainability information

1.1. Accounting information in the company



- 1.2. Users of accounting information
- 1.3. Regulatory framework for financial information
- 1.4. Initial thoughts on accounting and sustainability analyses
- 2. Financial statements
 - 2.1.1. Balance sheet
 - 2.1.2. Profit and loss account
 - 2.1.3. Statement of changes in equity
 - 2.1.4. The notes
 - 2.1.5. Accrual vs Cash Accounting: Statement of Cash Flows
- 2.2. The quality of the financial statements
- 2.3. Accounting adjustments
- 3. Profitability Analysis
 - 3.1. Economic vs financial profitability
 - 3.2. Financial profitability: ROE
 - 3.2.1. Calculation and definition
 - 3.2.2. Decomposition
 - 3.2.3. Leverage effect
 - 3.3. Economic profitability: ROA
 - 3.3.1. Calculation and definition
 - 3.3.2. Decomposition



- 4. Analysis of liquidity and solvency
 - 4.1. Working capital
 - 4.2. Liquidity
 - 4.3. Solvency
 - 4.4. Analysis of the statement of cash flows
- 5. Predictive analysis
 - 5.1. Short term forecast
 - 5.2. Long-term forecast
 - 5.3. Breakeven point
- 6. Analysis applied to decision making
 - 6.1. Financing decisions
 - 6.2. Capital market
 - 6.3. Business valuation
 - 6.4. Fusions and acquisitions

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	30,00
Computer classroom practice	30,00
Total hours	60,00

NON PRESENCIAL ACTIVITIES

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

TEACHING METHODOLOGY

In the course several teaching methodologies are combined, distinguishing between the theoretical module of the subject and that corresponding to the practical module. In the theoretical module, the dominant method is that of expository teaching, through classic master classes, which are combined with techniques that favor the active participation of students. The practical module is fundamentally articulated around active methodologies that emphasize dialogue and discussion.

EVALUATION

The summative evaluation is verified through a final exam that will account for 70% of the student's mark in the subject. To pass the course, the final mark must be higher than 5 and, in turn, it is required that the exam mark also exceed 5 points out of 10. Thus, if the exam mark is below 5 points out of 10, the final mark will correspond to the exam grade.

Continuous assessment will account 30% of the final mark and is non-recoverable. Continuous assessment may include online tests, individual or group activities, case solutions, and others.

If the subject is taught in a language other than the two official languages, the students will have to answer the exam in the language in which the subject is taught.

REFERENCES

PALEPU, KRISHNA G, VICTOR L BERNARD, Y PAUL M HEALY. *Análisis y valuación de negocios: mediante estados financieros*. 2a ed. México [etc: International Thomson, 2002. Print.

ARCHEL DOMENECH, P., LIZARRAGA DALLO, F., SÁNCHEZ ALEGRÍA, S. y CANO RODRÍGUEZ, M. (2015). *Estados Contables. Elaboración, análisis e interpretación*. Editorial Pirámide.

GARRIDO MIRALLES, P. e ÍÑIGUEZ SÁNCHEZ, R. (2013). *Análisis de Estados contables. Elaboración e interpretación de la información financiera*. Editorial Pirámide