

SUBJECT TEACHING GUIDE

M269 - Higher Accounting Analysis

Master's Degree in Business Administration

Academic year 2022-2023

1. IDENTIFYING DATA					
Degree	Master's Degree in Business Administration			Type and Year	Compulsory. Year 1
Faculty	Faculty of Economics and Business Studies				
Discipline	Obligatory Subjects				
Course unit title and code	M269 - Higher Accounting Analysis				
Number of ECTS credits allocated	2,5	Term	Semester based (2)		
Web	http://www.unican.es/centros/economicas				
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS				
Name of lecturer	FRANCISCO MANUEL SOMOHANO RODRIGUEZ				
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Other lecturers	ANTONIO ANGEL RUEDA GONZALEZ				

3.1 LEARNING OUTCOMES

- The students will offer some proposals and will evaluate them using financial information focusing on the industry analysis.

4. OBJECTIVES

The financial analysis offers the methodologies to apply the accounting data assessing the performance and the strategies of the managers, to improve the business decisions for achieving goals.

In the MBA practicum, the students use structured business databases for financial analysis to understand the economic and accounting facts, and making conclusions.

6. COURSE ORGANIZATION

CONTENTS

1	Financial information sources for the industries financial analysis.
2	The application of financial analysis in a industry economic context.
3	Industry reporting.

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
The students will make a report about the learning case.	Work	Yes	Yes	50,00
An exam about the learning case.	Written exam	Yes	Yes	50,00
TOTAL				100,00
Observations				
The part time studens are assessed with a specific exam.				
Observations for part-time students				
Part-time students evaluation is a whole final grade written exam.				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

MARTÍNEZ GARCIA, F.J. y SOMOHANO RODRÍGUEZ, F.M. (2002): Análisis de estados contables: comentarios y ejercicios. Ed Pirámide. Madrid.

SÁNCHEZ ARROYO, GIL (1998): Análisis e Interpretación de la información contable. Ed Pirámide. Madrid.

URIAS VALIENTE, J. (1995): Análisis de estados financieros. Ed McGrawHill. Madrid