

1. BASIC INFORMATION

Subject	Financial Analysis and Planning
Titration	Degree in Business and Management
School/ Faculty	Social sciences
Course	Fourth
ECTS	6 ECTS
Character	Elective
Language/s	English
Modality	On site
Semester	1 ST SEMESTER
Academic year	2025-2026
Coordinating Teacher	Nadia Ahmadouche
Teacher	Nadia Ahmadouche

2. PRESENTATION

The general purpose of the Financial Statement Analysis subject is to enable students to understand corporate strategies and decisions through the performance of an economic and financial analysis of accounting information.

This subject aims to describe and explain the methods and tools used for the preparation and analysis of financial information, taking into account the evolving economic, regulatory and business environment.

Students will learn the detailed content of the annual accounts, as well as their interpretation through financial and economic ratios and indicators, all in a broader economic and sectoral context. In addition, they will acquire knowledge about the preparation of financial reports, using publicly available information about companies, their environment and the sector in which they operate.

Students will be able to extract and communicate to internal and external users the information contained in the financial statements to facilitate their economic decisions (investing, expanding the business, granting credit, financing themselves through debt or with the contribution of funds by the owners, understanding if the company is in financial balance, etc.).

Students will be able to apply the analytical instruments to the financial statements of any company, evaluate its economic and financial situation and try to offer solutions to possible situations of imbalance.

3. LEARNING OUTCOMES

DEGREE LEARNING OUTCOMES

Knowledge

CON03: Ability to select the best financial and tax planning alternative to be applied in the markets and companies in which the activity is carried out, as well as to apply the different tools available for its management.

Skills

HAB08: Ability to interpret the information provided by a company's financial statements.

Competences

CP16: Ability to solve accounting problems and understand the valuation criteria for assets and assets.

CPT01. Create new ideas and concepts from known ideas and concepts, reaching conclusions or solving problems, challenges and situations in an original way.

CPT03. Use information and communication technologies for data research and analysis, research, communication and learning

CPT06. Integrate analysis with critical thinking in a process of evaluating different ideas or possibilities and their potential for error, based on evidence and objective data that lead to effective and valid decision-making.

CPT07. Adapt to adverse, unexpected situations, and situations that cause stress, whether personal or professional, overcoming them and even turning them into opportunities for positive change.

SUBJECT LEARNING OUTCOMES

- Understanding of the valuation and accounting record rules contained in the General Accounting Plan.
- Ability to carry out a business diagnosis through the analysis and interpretation of financial statements.

4. CONTENTS

- Asset Analysis.
- Analysis of the income statement
- Working Capital Study.
- Financial Equilibrium Conditions.
- Financial and Economic Ratios.
- The Statement of Cash Flows

5. TEACHING-LEARNING METHODOLOGIES

The following are the types of teaching-learning methodologies that will be applied:

- Lectures
- Cooperative learning
- Problem-Based Learning (PBL)

6. TRAINING ACTIVITIES

The types of training activities that will be carried out and the student's dedication in hours to each of them are identified below:

Face-to-face modality:

Training activity	Number of hours
Master Classes	14
Asynchronous Master Classes	10
Freelance work	30
Oral presentations	6
Case Analysis and Problem Solving	35
Group Participatory Activities	20
Knowledge Tests	10
Guardianship	5
Preparation of reports and writings	20
TOTAL	150H

7. ASSESSMENT

The evaluation systems are listed below, as well as their weight on the total grade of the subject:

Evaluation system	Weight
Knowledge Test	50%
Case Analysis and Problem Solving	15%
Reports and Briefs	20%
Oral presentations	15%

On the Virtual Campus, when you access the subject, you will be able to consult in detail the evaluation activities you must carry out, as well as the delivery dates and evaluation procedures for each of them.

7.1. First exam period

To pass the subject in the ordinary call, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final grade (weighted average) of the subject.

In any case, it will be necessary for you to obtain a grade greater than or equal to 5.0 in the final test, so that it can average with the rest of the activities.

7.2. Second exam period

To pass the subject in the extraordinary call, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final grade (weighted average) of the subject.

In any case, it will be necessary for you to obtain a grade greater than or equal to 5.0 in the final test, so that it can average with the rest of the activities.

The activities not passed in the ordinary call must be submitted, after having received the corresponding corrections from the teacher, or those that were not delivered.

8. SCHEDULE

This section indicates the schedule with delivery dates of assessable activities of the subject:

Assessable activities	Date
Activity 1. Asset Analysis	Week 2
Activity 2. Analysis of the income statement	Week 5
Activity 3. Working capital study	Week 7
Activity 4. Financial equilibrium conditions	Week 10
Activity 5. Financial and economic ratios	Week 13
Activity 6. The Cash Flow Statement	Week 14-15
Activity 7. Objective test of knowledge	Week 16-17

This schedule may be modified for logistical reasons of the activities. Any modification will be notified to the student in a timely manner.

9. BIBLIOGRAPHY

- Garrido Miralles, P., Iñiguez Miralles, R (2015). Analysis of Financial Statements: Preparation and interpretation of financial information. Editorial Pirámide

- Palepu, K., Healy, P. and Peek, E. (2013). Business analysis and valuation: IFRS edition (3rd ed.). Hampshire: Cengage Learning.
- Brealey, R., Myers, S. and Allen, F. (2017). Fundamentals of corporate finance (9th ed.). New York: McGraw-Hill

10. EDUCATIONAL GUIDANCE, DIVERSITY AND INCLUSION UNIT

From the Educational Guidance, Diversity and Inclusion Unit (ODI) we offer support to our students throughout their university life to help them achieve their academic achievements. Other pillars of our action are the inclusion of students with specific educational support needs, universal accessibility on the different campuses of the university and equal opportunities.

This Unit offers students:

1. Accompaniment and follow-up through the realization of personalized counseling and plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made, that is, at the level of methodology and evaluation, in those students with specific educational support needs, thus pursuing equality of opportunities for all students.
3. We offer students different extracurricular training resources to develop various skills that will enrich them in their personal and professional development.
4. Vocational guidance through the provision of tools and advice to students with vocational doubts or who believe that they have made a mistake in the choice of degree.

Students who need educational support can write to us at:

orientacioneducativa.uev@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The European University encourages you to participate in satisfaction surveys to detect strengths and areas for improvement in the teaching staff, the degree and the teaching-learning process.

The surveys will be available in the survey space of your virtual campus or through your email.

Your assessment is necessary to improve the quality of the degree.

Thank you very much for your participation.