

## 1. BASIC INFORMATION

<b>Course</b>	Analysis of financial statements
<b>Degree program</b>	Sports Management
<b>School</b>	Medicine, Health and Sports
<b>Year</b>	Third
<b>ECTS</b>	6
<b>Credit type</b>	Mandatory
<b>Language(s)</b>	English
<b>Delivery mode</b>	In person and virtual
<b>Semester</b>	6S
<b>Academic year</b>	2025 -2026
<b>Coordinating professor</b>	Enrique Gragera Pizarro

## 2. PRESENTATION

This subject will provide the knowledge so that the student is able to interpret the mandatory financial statements. The analysis of these documents is essential to support decision-making processes in business management. The student will be able to diagnose the economic and financial situation of the company by applying different techniques and tools, typical of the business world and sector analysis, and thereby design an action plan in the company to improve its situation.

Regarding the interest of the subject for the performance of the future profession, a graduate in Sports Management will often find himself with the need to know how the company where he works or the competing companies is and the best practices and decisions needed to improve the economic and financial capability of the company.

## 3. LEARNING OUTCOMES

### Knowledge

CON03. Identifies the basic economic and fiscal principles that operate in the financial dynamics of sports entities.

### Skills

HAB03. Observes the different economic, fiscal and financial foundations that govern the different sports entities.

HAB07. Teamwork. Cooperates with others in shared academic or professional objectives, participating actively, empathically and exercising active listening and respect for all members.

### Competences

COMP1. Design and apply the methodological process in different contexts and in all sectors of professional intervention in sports management.

COMP13. Comprehend, elaborate, and apply strategic analyses that propose creative solutions adapted to the situation of the sports company and its environment.

## 4. CONTENT

1. Introduction to financial statement analysis.
2. Financial statement analysis of a company:
3. Cost of capital of the company's financing sources.
4. Economic analysis
5. Business valuation.

## 5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Case method
- Cooperative learning
- Simulation environments

## 6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

**Campus-based (in-person) mode:**

Learning activity	Number of hours
Master Classes	20
Reading content topics	12
Problem solving and practical exercises	4
Case Study	8
Search for resources and selection of information sources	18
Oral Presentations	5
Written Reports	10
Participatory group activities (seminars, workshops, participation in forums).	10
Tutorings	4

Independent, autonomous work	28
Role playing and simulation	4
Software system management	5
In-person knowledge tests and exams	2
Individual or group tasks	20
<b>TOTAL</b>	<b>150</b>

#### Online mode:

Learning activity	Total Hours
Master Classes	20
Reading content topics	12
Problem solving and practical exercises	4
Case Study	8
Search for resources and selection of information sources	18
Oral Presentations	5
Written Reports	10
Participatory group activities (seminars, workshops, participation in forums).	10
Tutorings	4
Independent, autonomous work	28
Role playing and simulation	4
Software system management	5
In-person knowledge tests and exams	2
Individual or group tasks	20
<b>TOTAL</b>	<b>150</b>

## 7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

#### Campus-based (in-person) mode:

Assessment system	Weight
Written reports	15
Oral presentations	5
Workshops and practical exercises	30
Knowledge test sor exams (in-person)	50

#### Online mode:

Assessment system	Minimum Weight	Maximum Weight
Written Reports	10%	30%
Workshops and practical exercises	20%	20%
Knowledge test sor exams (in-person)	60%	60%

When you access the course on the *Campus Virtual*, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

### 7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

### 7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

## 8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable activities	Deadline
Activity 1	5th week
Activity 2	10th week
Activity 3	15th week
Activity 4	19th week

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

## 9. BIBLIOGRAFÍA

The main reference work for this subject is:

- Resutek, R. J., & Richardson, V. J. (2024). Financial Statement Analysis: A Data Analytics Approach. McGraw Hill LLC. [https://books.google.com.ec/books?id=\\_bRw0AEACAAJ](https://books.google.com.ec/books?id=_bRw0AEACAAJ)
- M.ª Ángeles Goxens y José M.ª Gay. “Análisis de Estados Contables. Diagnóstico económico – financiero”. Prentice Hall 1999. ISBN: 9788483221532.
- Francisco Esteo Sánchez. “Análisis de Estados Financieros. Planificación y control (comentarios y casos prácticos)” CEF 2003.
- ORIOL AMAT. “Análisis de los Estados Financieros: Fundamentos y aplicaciones.” Ediciones de Gestión 2000.
- Rivero, P. “Análisis de balances y Estados complementarios” Editorial Pirámide 2009 ISBN: 9788436823066
- Francisco J. Martínez García. “Análisis de los Estados Contables”. Editorial Pirámide 1995.
- Urias Valiente J. “Análisis de los Estados Financieros”. Editorial Mc Graw Hill 1995. ISBN: 9788448103088

## 10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students' inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.

2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunity for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

[orientacioneducativa@universidadeuropea.es](mailto:orientacioneducativa@universidadeuropea.es)

## **11. ONLINE SURVEYS**

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.