



| Teaching Guide | | | | |
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| Identifying Data | | | | 2018/19 |
| Subject (*) | Management Accountig | Code | 611G02032 | |
| Study programme | Grao en Administración e Dirección de Empresas | | | |
| Descriptors | | | | |
| Cycle | Period | Year | Type | Credits |
| Graduate | 1st four-month period | Fourth | Obligatory | 6 |
| Language | Spanish | | | |
| Teaching method | Face-to-face | | | |
| Prerequisites | | | | |
| Department | EconomíaEmpresa | | | |
| Coordinador | Ruiz Lamas, Fernando | E-mail | fernando.ruiz@udc.es | |
| Lecturers | Abeal Vazquez, Jose Pablo | E-mail | j.abeal@udc.es | |
| | Ruiz Lamas, Fernando | | fernando.ruiz@udc.es | |
| Web | http://fv.udc.es/12Ciclo/entrada.asp?pAsignatura=&&&&&&pAmbito=0&&&am | | | |
| General description | Elaboration and analysis of standardised financial reporting for external users and non-standardised economical and financial indicators for managerial issues. | | | |

| Study programme competences | |
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| Code | Study programme competences |
| A1 | Manage an enterprise or small organization, understanding their competitive and institutional position and identifying their strengths and weaknesses |
| A2 | Integrate in any functional area of micro-firms or SMEs and perform fluently any management task commissioned |
| A3 | Evaluate and foreseeing, from relevant data, the development of a company. |
| A4 | Elaborate advisory reports on specific situations of companies and markets |
| A5 | Write projects about specific functional areas (e.g. management, marketing, financial) of the company |
| A6 | Identify the relevant sources of economic information and to interpret the content. |
| A7 | Understand economic institutions as a result and application of theoretical or formal representations which explain the evolution of the economy. |
| A8 | Derive, based on from basic information, relevant data unrecognizable by non-professionals. |
| A9 | Use frequently the information and communication technology (ICT) throughout their professional activity. |
| A10 | Read and communicate in a professional environment at a basic level in more than one language, particularly in English |
| A11 | To analyze the problems of the firm based on management technical tools and professional criteria |
| A12 | Communicate fluently in their environment and work by teams |
| B1 | CB1-The students must demonstrate knowledge and understanding in a field of study that part of the basis of general secondary education, although it is supported by advanced textbooks, and also includes some aspects that imply knowledge of the forefront of their field of study |
| B2 | CB2 - The students can apply their knowledge to their work or vocation in a professional way and have competences typically demonstrated by means of the elaboration and defense of arguments and solving problems within their area of work |
| B3 | CB3- The students have the ability to gather and interpret relevant data (usually within their field of study) to issue evaluations that include reflection on relevant social, scientific or ethical |
| B4 | CB4-Communicate information, ideas, problems and solutions to an audience both skilled and unskilled |
| B5 | CB5-Develop skills needed to undertake further studies learning with a high degree of autonomy |
| B6 | CG1-Perform duties of management, advice and evaluation in business organizations |
| B7 | CG2-Know how to use the concepts and techniques used in the various functional areas of the company and understand the relationships between them and with the overall objectives of the organization |
| B8 | CG3- Know how to make decisions, and, in general, assume leadership roles. |
| B10 | CG5-Respect the fundamental and equal rights for men and women, promoting respect of human rights and the principles of equal opportunities, non-discrimination and universal accessibility for people with disabilities. |
| C1 | Express correctly, both orally and in writing, in the official languages of the autonomous region |



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| C4 | To be trained for the exercise of citizenship open, educated, critical, committed, democratic, capable of analyzing reality and diagnose problems, formulate and implement knowledge-based solutions oriented to the common good |
| C5 | Understand the importance of entrepreneurial culture and know the means and resources available to entrepreneurs |
| C6 | Assess critically the knowledge, technology and information available to solve the problems and take valuable decisions |
| C7 | Assume as professionals and citizens the importance of learning throughout life. |
| C8 | Assess the importance of research, innovation and technological development in the economic and cultural progress of society. |

| Learning outcomes | | | |
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| Learning outcomes | Study programme competences | | |
| Global skills required to a professional in a free-market democratic society. Ethical and proper behaviour in an academic and professional environment. | | | C1 C4 C5 C6 C7 C8 |
| Understand an enterprise organization, taking into account its characteristics, sector and size, through the analysis of real cases. Identify relevant indicators for investors and managers Ability work within a team Ability to communicate financial outcome to stakeholders. Skills in the use of new information and communication technologies. | A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 | | |
| Skills needed to apply accounting principles to specific problems not set out in the current regulation and to criticize it and made proposals for improving it | | B1 B2 B3 B4 B5 B6 B7 B8 B10 | |

| Contents | |
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| Topic | Sub-topic |
| 1: FINANCIAL INFORMATION SYSTEM IN A COMPANY | External vs. internal financial information Standardised financial information. Financial information as a public good. |
| 2: FINANCIAL STATEMENTS ELABORATION | Annual Accounts: Spanish regulation Annual Accounts: International Financial Reporting Standards Consolidated Annual Accounts Annual Accounts: legal requirements |



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| 3: OTHER MANDATORY FINANCIAL REPORTING | Management report Auditing report Corporate governance report Specific requirements for public listed companies. |
| 4: AN INTRODUCTION TO FINANCIAL STATEMENTS ANALYSIS | Objectives and focus Financial reporting limitations Formal aspects A company's sector characteristics Ownership and other specific characteristics of a company Financial reporting analytical tools Business cycle: current and non-current. |
| 5: PROFIT AND LOSS ACCOUNT ANALYSIS | Composition and changes in results Return on assets Margin Rotation Value added analysis |
| 6: FINANCIAL ANALYSIS | Liquidity vs. solvency: static approach Liquidity vs. solvency: dynamic approach Financial leverage Return on equity Earnings per share |
| 7: MANAGEMENT STRATEGIC INFORMATION | Intangibles measurement Balanced score card Corporate social responsibility reporting Integrated reporting |

| Planning | | | | |
|---------------------------------|---|----------------------|-------------------------------|-------------|
| Methodologies / tests | Competencies | Ordinary class hours | Student?s personal work hours | Total hours |
| Guest lecture / keynote speech | A1 A3 A6 A8 A11 B1 B3 B4 B5 B6 B7 B8 B10 C4 C5 C6 C7 | 17 | 34 | 51 |
| Problem solving | A1 A2 A3 A4 A5 A6 A8 A9 A10 A11 B1 B2 B3 B5 B6 B7 B8 C1 | 25 | 50 | 75 |
| Mixed objective/subjective test | A1 A3 A6 A7 A8 A11 B1 B2 B7 C1 C8 | 3 | 9 | 12 |
| Oral presentation | A9 A10 A11 A12 C1 | 2 | 6 | 8 |
| Personalized attention | | 4 | 0 | 4 |

(*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

| Methodologies | |
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| Methodologies | Description |
| Guest lecture / keynote speech | Summarised lectures about the content of the subject, with the aid of illustrative examples. |
| Problem solving | Exercises to be solved both in class and out of class time, as an individual or group task. |
| Mixed objective/subjective test | Exams and other tests, with theoretical and practical questions. |



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| Oral presentation | Individual or group oral presentation of case studies. |
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Personalized attention

| Methodologies | Description |
|-------------------|---|
| Oral presentation | Tutorials for practical cases solution. |

Assessment

| Methodologies | Competencies | Description | Qualification |
|---------------------------------------|---|---|---------------|
| Problem solving | A1 A2 A3 A4 A5 A6 A8 A9 A10 A11 B1 B2 B3 B5 B6 B7 B8 C1 | Solución de casos prácticos, que podrán ser presentados oralmente. | 20 |
| Guest lecture / keynote speech | A1 A3 A6 A8 A11 B1 B3 B4 B5 B6 B7 B8 B10 C4 C5 C6 C7 | Se puntuará a asistencia e participación na aula. | 20 |
| Mixed objective/subjective test | A1 A3 A6 A7 A8 A11 B1 B2 B7 C1 C8 | Exames teórico-prácticos, valorados conforme se explica nas observacións. | 60 |
| Others | | | |

Assessment comments



Exam texts will be written in Spanish. Exam texts in Galician will be available for students asking for them up to 15 days before the date of the exam.

Mixed objective/subjective test rules: Any device that permits external communication, or information storage is not allowed. Infringement of these rules will imply the student be assessed by oral presentation only.

Practices shall be submitted during the term, before the deadlines settled.

Non presented mark is only for students that did not attend assessment tasks over a 20% of the total.

Mixed objective/subjective test:

The first test will assess lessons 1 to 3, and it will take place, following the lectures on those lessons (normally in the middle of the term). Maximum grade is 3 points. Students that passed this test (a minimum of 1,5 points) don't need to repeat this test in the exam at the end of the term.

Accordingly, those students will be assessed at the end of the term just about lessons 4 to 7, unless they hand in the solution for the exam about lessons 1 to 3. In that case, The best of the two assessments will be added to their grades.

As for the second opportunity (July), those student who didn't pass the mid-term exam will be assessed by the grades of the first or the second opportunity exam: the highest of both. Those student that passed the mid-term exam will be assessed for the best of a maximum of three grades for lessons 1 to 3, and for the grades achieved in the first or the second opportunity, the highest of them, for lessons 4 to 7.

Exams for lessons 4 to 7 have a maximum grade of 3 points. In order to pass the subject, a minimum of 1,2 points is required for these lessons. Not passing the subject due to this requirement implies that no grades for mixed objective/subjective tests will be added to the final marks.

Problem solving: Up to 2 points will be added for individual or group tasks, with or without oral presentation.

Every task shall be submitted to the teacher before the related deadline. Once submitted the solved tasks, two tests will be scheduled to individually assess the task. The first test will comprise lessons 1 to 3, and the second, lessons 4 to 7. Those test will and a maximum of 1 point each to the total marks of the student.

Guest lecture/keynote speech:

Task in class will be assessed at a maximum of 2 points, provided that the students attain a minimum of a 70% attendance.

Second opportunity assessment special issues:

Apart from the aforementioned assessment rules, the same requirements and criteria will be applied in the second opportunity assessment, unless they would be in conflict with the University of A Coruña or the Faculty general regulation. However, those students that didn't pass the subject in the first opportunity will be assessed at a maximum of 6 points in the second opportunity.

Voluntary oral exam:

Those students who achieve a grade of 5 points or higher before the exam at the end of the term, have the right to be assessed through an oral presentation of lessons 4 to 5, in order to get a maximum of two extra points.

Part-time students with academic permission not to

attend the classes will have to contact the teacher by the tenth day of the term, in order to receive an individual tutorial schedule, which will include dates for the multiple-choice questions test. Exams for these students will be held on the same date as the rest of the students.

Just for the advanced

call, students will take a mix test, in order to assess all the competencies and contents of the subject.

Sources of information

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| Basic | <ul style="list-style-type: none">- GONZÁLEZ PASCUAL, J. (2008). Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones. . Madrid. Pirámide- Muñoz Merchante, Ángel (2009). Análisis de estados financieros : ejercicios y test . Madrid : Ediciones Académicas- GONZÁLEZ PASCUAL, J. (2008). Análisis de la empresa a través de su información económico-financiera : aplicaciones prácticas. . Madrid: Pirámide- Muñoz Merchante, Ángel (2009). Análisis de estados financieros : teoría y práctica . Madrid : Ediciones Académicas- KAPLAN, R.S. y NORTON, D.P. (2009). Cómo utilizar el cuadro de mando integral : para implantar y gestionar su estrategia. Barcelona. Gestión 2000 |
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| Complementary | - ESTEO SÁNCHEZ, F. (2003). Análisis de Estados Financieros. Planificación y Control. Madrid: CEF - (). www.icac.meh.es www.ifrs.org www.cnmv.es www.globalreporting.org www.theiirc.orgwww.icac.meh.es www.ifrs.org www.cnmv.es www.globalreporting.org www.theiirc.org |
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Recommendations

Subjects that it is recommended to have taken before

Financial Accounting I/611G02013

Financial Accounting II/611G02018

Management Accounting/611G02022

Accounting and Business Transactions/611G02027

Subjects that are recommended to be taken simultaneously

Information Systems for Business Financial Management/611G02028

Subjects that continue the syllabus

Other comments

(*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.