

**MÁSTER UNIVERSITARIO EN DIRECCIÓN FINANCIERA Y CONTABLE DE LA
EMPRESA**
(Official Master's Degree in Accounting and Financial Management)

COURSE

- **Name:** Analysis of companies

Type of subject: compulsory

Credits: 3 ECTS

Hours dedication: 18 hours (in classroom) 60 hours (out classroom)

Professors: Andrei Boar

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COURSE DESCRIPTION

The aim of the course is to apply financial analysis to a company and to understand which solutions must be applied to improve the situation. As a first step, it is necessary to know how the company is in a moment, understand all the external and limited information that we can receive from it, analyse the information and after that, being able to propose measures to improve the situation.

Specific Abilities

CE1. Taking decisions aimed at achieving the company's overall accounting and financial objectives through the application of practical and advanced analysis techniques adapted to the business sector in which it operates.

CE2. Applying expert knowledge to finances and accounting through actual cases, role-play and real practices.

CE3 Developing negotiating and conflict management skills through real situations and practices in order to make socially-responsible business decisions in the accounting and finance field.

CE4 Ensuring the company's overall accounting and financial objectives are achieved through negotiation and balancing of the individual goals of each of the areas involved in the accounting and finance field.

CE6. Applying specific analytical techniques from the field of finances and accounting with the aim of taking the most appropriate decisions, taking into account the economic context and the company's expectations.

CE7 Designing the ideal accounting and financial framework for the company, taking account of its strategic objectives.

CE8. Managing the company's financial resources effectively and efficiently with the aim of increasing its profits and profitability, in keeping with its overall accounting and financial objectives.

Methodology

The methodology used in the subject is essentially participatory and is fundamentally based on the discussion of practical cases, explanations based on real-world business experience and case presentations, reading and exercises by the participants. The subject materials must be worked on at home. This will allow sessions to focus on aspects previously discussed and ensure they are essentially practical. Moreover, presentations of cases, exercises and reading materials will be common. The groups/participants that are not presenting will have to submit a written assignment on the completion of their exercise to the professor or hand it in in the subject's global classroom.

Evaluation criteria

30 % Exam.
20 % Case studies,
40% Final Project,
10% Oral presentations and attendance

Total course

Students need to obtain a minimum of 5 in the final exam to pass the course. This condition applies to both the regular exam and the retake exam. The final course grade of students that do not obtain **a minimum of 5 in the exam** will have a retake exam opportunity that will be programmed in accordance with the academic calendar. If a student has to retake the exam, his **maximal grade for the course will be a 5.**

Students are required to **attend 80% of classes.** Failing to do so without justified reason will imply a Zero grade in the participation/attendance evaluation item and may lead to suspension from the program.

Plagiarism is to use another's work and to present it as one's own without acknowledging the sources in the correct way. All essays, reports or projects handed in by a student must be original work completed by the student. By enrolling at any UPF BSM Master of Science and signing the "Honor Code," students acknowledge that they understand the schools' policy on plagiarism and certify that all course assignments will be their own work, except where indicated by correct referencing. Failing to do so may result in automatic expulsion from the program."

Contents

Review of the most recent research in business analysis.

Economic and financial analysis of the company. One-dimensional and multidimensional models: Assets vs Debts.

Financial statement analysis identifying business needs and determining solutions to business problems.

Working capital analysis. Relationship between working capital and the cash conversion cycle.

Analysis of the profit generating capacity.

Analysis of cost and revenue of the firm which determines whether or not the firm is profiting.

Economic value creation.

Diagnose the situation of the company by using ratios and propose recommendations to improve the result of it.

Optional Bibliography

Parrondo, L. *Understanding the Financial Statements* – MSc Brush up.

Merrill Lynch. *Understanding financial reports*

Bio of Professor

Andrei Boar. PhD candidate in Business & Economics (Universitat Internacional de Catalunya). Master's in finance and Controlling at UPF Barcelona School of Management. Specialised in financial analysis and financial accounting. He is professor of the area of Finance, Management and Control of UPF Barcelona School of Management.