

Máster Universitario en Finanzas y Banca/ Master of Science in Finance and Banking

1. SUBJECT

- **Name:** Financial Accounting and Analysis
- **Type of subject:** elective
- **Credits:** 4 ECTS
- **Hours dedication:** 24 hours (in classroom)
76 hours (out classroom)
- **Coordinator of the subject:** Albert Banal-Estanol
- **Contact:** albert.banal@upf.bsm.edu
- **Professor:** Germán López

2. COURSE DESCRIPTION

Contents

Starting from the background acquired in the economics degree, the study of the financial statements will be developed in depth, with an international orientation. In addition, a critical perspective will be offered in relation to ethical perspectives on finance, creative accounting and account manipulation, in order to help the student, identify these practices.

Specific Abilities

SA1. Analyse the impact of the accounting framework, macroeconomics and international finance on the management of the company, studying the current and expected context, in order to maximise the value of the company.

SA2. To understand the functioning of financial institutions, as well as the impact of banking regulation on them.

SA3. Apply financial tools to estimate the value of financial products, real assets, and firms, using qualitative, econometric and statistical techniques.

SA4. Apply management techniques in commercial banks and other deposit-taking institutions necessary to grant or not to grant a bank credit to a company.

SA5. Demonstrate an understanding of the interaction between financial products and institutions and real assets and firms.

SA6. Identify the possibilities of the digital economy for understanding customer needs and expectations.

SA7. Determine knowledge of the new computer technologies of artificial intelligence and machine learning and their possibilities in the digital economy.

SA8. To be able to draw conclusions in order to contribute some new aspects to the field of knowledge.

Teaching methodology

TM1 Traditional methodologies: this includes lectures based on the lecturer's explanations.

TM2 Active methodologies: this includes discussion sessions on previously assigned reading; presentations of topics by students.

TM3 Independent methodologies: this includes reading texts and carrying out individual or group assignments.

Evaluation criteria

Evaluation	Minimum	Maximum
Exam	40%	70%
Presentations	10%	30%
Individual our group project	20%	40%
Participation in the activities planned within the classroom	10%	30%
Total	80%	170%

3. BIBLIOGRAPHY

The main reference textbooks for the course are:

Penman, Stephen H. (P). Financial Statement Analysis and Security Valuation (5e). McGraw-Hill International.

Subramanyam, K.R., Wild, John (SW). Financial Statement Analysis (10e). McGraw-Hill International.

The textbooks are referenced in the table of contents as (P) and (SW).