

Universidad Latinoamericana de Ciencia y Tecnología
Bachelor of Science in Business Administration

Course	Financial Analysis and Reporting
Code	06-1009
Credits	3
Requisites	06-2020
Mode	Virtual
Administrative Instructions	The course uses the Internet extensively, as well as the digital database, EBSCO, therefore it is mandatory for the student to have internet access from home.

Purpose of the course

Why do all financial decisions in both the private and public sector use accounting information as the basis for action? How does a good control of financial accounting and financial reporting allow us to explain past financial decisions? How can financial information lead the business into new directions?

Financial reporting has its own language and may take a variety of presentations. To understand financial reporting, you need to learn the underlying concepts, which will make you able to interpret financial information and forecast future developments. This course describes the analysis of financial statements and company valuation. Financial statement analysis is the application of analytical tools, technology and techniques to general-purpose financial statements and related data to derive estimates and inferences useful in business analysis.

Upon completion of this course, you should be able to use the financial tools and techniques to improve your skills and knowledge in the following areas: Integrate and apply finance and accounting concepts for valuation analysis, including appropriate technology; identify and apply the tools of financial statement analysis, including appropriate technology; and evaluate the impact of financial reporting choices on the quality of accounting information including reported earnings.

COURSE SYLLABUS



Competences

Units of Competence	Elements of Competence	Context in which the competence is applied
Disciplinary Competence:	The student will be able to:	The student shows the mastering of the competence in learning activities such as:
To comprehend financial statements in order to make better decisions for the organization.	Understand the different financial techniques used in financial analysis. Develop financial knowledge to make better decisions for the organization.	<ul style="list-style-type: none"> Case analysis.
General Competence		
To show competence for learning and for looking for personal effectiveness,	Creative thinking in professional	<ul style="list-style-type: none"> Uses his/her creativity in applying solving business administration problems faced every day managerial and situations.
Communication.	Communicates verbally, non-verbally and in writing with his/her peers, professor and general public, in a variety of forms and contexts.	
Collaborate. with effectiveness and respect.	Collaborates	and interacts with others
Reasoning. establishing conclusions, when communicating	Uses information, establishing arguments, evaluation with peers and professors.	reasoning when synthesizing alternatives and
Uses information technology and communications to do research, to organize and communicate information.	Uses information technology communication.	
Uses scientific methods and tools. doing research and before arriving to conclusions.		Uses scientific methods when
Personal effectiveness his/her performance and interaction with others in the course's learning activities, he/she shows initiative, responsibility, ethics, leadership and productivity as well as self-management capabilities, and dispositions towards change.		

Teaching Methodology

TEACHING FOR UNDERSTANDING (TfU): Teaching framework developed at the Harvard Graduate School of Education -HGSE responding to 4 questions: What shall be taught? How should be taught? What is worth understanding? How do students and teaches know what has been understood? (taken form HGSE).

FLIPPED CLASSROOM: This learning strategy reverses the traditional lecture-based methodology and expects students to read and prepare the assigned material at home and come to class to solve problems; the teacher becomes a facilitator.

SOCRATIC DIALOGUE: On some of the sessions will follow an open discussion format under the Socratic dialogue, in which the professor assumes the conducting role of the discussion between him/her and the student, or as a mediator between students.

ONLINE EDUCATION: The student will learn through Reading the material, the interaction with the professor and students in class, and through electronic means.

CASE METHODOLOGY: The student will read and analyze the case, individually or in groups, in order to acquire knowledge about the topic, and to be capable of making decisions on scenarios where not all the information is available.

POWER BI: Introduction to the software in order to do a better reporting and financial analysis.

IFRS: How to interpret the IFRS for financial reporting and analysis.

Data Mining and Data Analysis: Introduction

Evaluation Methodology

The course grading is divided according to the following items:

Activity	%
Class Participation	15%
Case Analysis	40%
Case Presentation	30%
Homework	10%

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Course evaluation (CEPA)	5%
Total	100%

Class Participation 15%

1. Attendance is mandatory. Failing to attend the class more than 3 times will automatically fail you. You must always let the professor know in advance if you are not going to make it to class; however, excusing yourself will not eliminate the attendance requirement.
 1. Using your mobile or computer while the professor or your fellow students are talking will count is not considered as attendance.
 2. Leaving the class early is not as attendance.
2. Participation means that you must actively engage in all of the class activities. **Just being present in the classroom is not considered participation.**

Points per session	Criteria
2.6	<p>Attendance: The student showed up in time and remained in class throughout the class.</p> <p>Participation: The student read the material and actively participated, significantly enhancing the learning experience for him/her and classmates. The student actively listened to his/her peers and commented on their opinions.</p>
2.0	<p>Attendance: The student showed up in time but did not remain in class throughout the class OR the student showed up late for class.</p> <p>Participation: The student actively participated, significantly enhancing the learning experience for him/her and classmates. The student actively listened to his/her peers and commented on their opinions.</p>
1.5	<p>Attendance: The student showed up in time and remained in class throughout the class.</p> <p>Participation: The student did not actively participate. Sometimes, the student was distracted by electronic devices or by talking to other classmates.</p>
1.5	<p>Attendance: The student showed up in time and remained in class throughout the class.</p> <p>Participation: The student did not actively participate. All the time, the student was distracted by electronic devices or by talking to other classmates.</p>
0.5	<p>Attendance: The student showed up in time but did not remain in class throughout the class OR the student showed up late for class.</p> <p>Participation: The student did not actively participate. All the time, the student was distracted by electronic devices or by talking to other classmates.</p>

Case Analysis 40% (4 of 10% each)

Every five weeks the instructor will apply a real-life case in order to make sure that the students are developing the appropriate competence during the course. In order to prepare for each class, the student must read the chapters ahead from the textbook.

Case Presentation (30%)

Your instructor will randomly assign the students to teams. Each team must create a learning contract using the template provided by the instructor. Each group on week 15 will present a real-life case assigned by the instructor to the class.

Homework (10%):

The instructor will randomly assign homework for the students depending on the subject discussed in class. Two home works will be assigned by the instructor during the course.

CEPA (5%): Students should fill the online course evaluation, which is a reflection of the teaching-learning process they are going through. This evaluation will be available on Blackboard during weeks 12 and 13 and is worth 5% of the grade.

ACADEMIC HONESTY

ULACIT endorses high ideals and rigorous standards of academic life. For the effects of this course, it is expected that participants avoid dishonest behavior such as fraud or plagiarism. Fraud includes making up data, falsifying bibliography, using projects elaborated by third parties, obtaining unauthorized help in classified tasks or for other persons to do your work. Plagiarism includes literally copying phrases, sentences, paragraphs and fragments of printed materials, Internet, and other sources, without giving credit to the original author; as well as paraphrasing without citing the source. **Plagiarism will make you immediately fail the course.**

ATTENTION TO DIVERSITY

The curricular approach at ULACIT focuses on the development of competencies through the completion of projects, allowing students to fulfill the academic requirements based on their own learning styles, abilities, and individual interests. The primary responsibility of learning is placed on the student; the instructor is responsible for setting course expectations from start, offering the required support to satisfy them, and awarding a level of flexibility that allows each

student to choose how he or she will fulfill the course goals and work at his own pace in the completion of the projects assigned. Furthermore, the instructor will provide the required learning materials, along with continuous feedback using the rubrics designed for each project. The feedback is of a qualitative as well as quantitative nature. The use of technological tools and collaborative work allows the professor to tailor the educational process to the abilities of each student. If you have any additional special educational needs, please contact Shirley Garita, Director of the Center of Student Counseling and Psychology, writing an e-mail to the following address: diversidad@ulacit.ac.cr.

Educational Resources

The course has the following education technology to continuously support the teaching-learning process:

- a) On-line education platform Blackboard, which includes tools for synchronic and asynchronic communication between the professor and the students, as well as areas to make available to student's grades, files, web pages and evaluations.
- b) Virtual EBSCO Library, from which it is possible to access scientific papers in full text for research papers.
- c) Internet access and software for doing projects.

Bibliography:

Wahlen, J. M., Baginski, S. P., & Bradshaw, M. T. (2018). Financial Reporting, Financial Statement Analysis, and Valuation (9e ed.). Boston: Cengage Learning.

Class Schedule

WEEK	CONTENT	Teaching Strategy	Learning Activity
1	Course Description	Individual reading of syllabus. Individual reading of articles.	Read: Syllabus. Course Guidelines and Team Contract
2	Overview of Financial Reporting, Financial Statement Analysis and Valuation	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 1
3	Asset and Liability Valuation and Income Recognition	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 2 Team Contract Due
4	Income Flows versus Cash Flows: Understanding the Statement of Cash Flows.	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 3
5	Profitability Analysis	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 4
6	Risk Analysis	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 5
7	Accounting Quality	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 6

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8	Financing Activities, Investing Activities, Operating Activities	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 7, 8 & 9
9	Forecasting Financial Statements	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 10
10	Risk-Adjusted Expected Rates of Return and the Dividends Valuation Approach.	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 11
11	Valuation: Cash-Flow Based Approaches	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 12
12	Valuation: Earnings-Based Approaches.	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 13
13	Valuation: Market-Based Approaches	Individual reading of chapter. Individual preparation for in class discussion. Group discussion.	Read: Chapter 14
14	Final Presentations HOLIDAY EASTER WEEK	Teams will present final case analysis and recommendations.	Teams will present final case analysis and recommendations.

COURSE SYLLABUS



15	Review of final presentations. Course wrap up		Team Evaluation Due
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