UNIVERSIDAD Panamericana

CLASS NAME

ANALYSIS AND INTERPRETATION OF FINANCIAL INFORMATION

KEY CYCLE

INTERMEDIATE DISCIPLINARY BLOCK15

GENERAL OBJECTIVES OF THE SUBJECT

It will analyze a public company and its competitor / sector based on the indicators financial. It will design different possible scenarios for the decision making of an economic entity.

THEMES AND SUBTHEMES

1. FINANCIAL STATEMENTS
   - Analysis and Interpretation of the Balance Sheet
   - Analysis and Interpretation of the Income Statement
   - Analysis and Interpretation of the Statement of Changes in the Financial Position
   - Analysis and Interpretation of the Statement of Changes in Stockholders' Equity
   - cash flow
   - EBITDA
   - The fiscal impact on the Financial Statements
   - Interrelation of the Financial Statements
   - the annual report
       - Components and evaluation

2. FINANCIAL ANALYSIS
   - Introduction and generalities
   - Classification of the analysis according to the perspective
   - Liquidity ratios
   - Activity Reasons
   - Profitability ratios
   - debt ratios
   - market reasons
   - Internal and external ratio analysis
   - DuPont system
   - Relationship between indicators
   - Vertical analysis of the Income Statement
   - Horizontal analysis of the Income Statement
   - Analysis of the Balance Point SECRETARIAT

3. ECONOMIC INFORMATION ON PUBLIC COMPANIES

BMV Official Financial Statements

Recognition

Exercise to “balance” those Financial Statements
Regulatory framework and professional reference: NIF

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market data
Stock prices
Outstanding shares

5. REQUESTED FINANCIAL INDICATORS
Financial reasons
market multiples
Cash flow (up to point 4)
Others: Introduction to WACC, EVA, EBIT, EBITDA, etc.

6. STOCK AND INDEX RETURNS
Estimates
Common charts used by Brokerage Firms

7. ANNUAL CASH FLOWS
Estimate
Analysis
Indicators

8. COMPREHENSIVE FINANCIAL ANALYSIS
Business
Competitor
Sector

LEARNING ACTIVITIES

Under teaching leadership: 48 hours
Analysis of suggested readings.
Work with financial statements in spreadsheets.
Analysis and discussion of case studies on the companies analyzed.
Approach and exhibition of work by teams on analysis of real companies.

Independent: 48 hours
Bibliographical and/or electronic research.

Reading of suggested materials.
Study prior to the topic of each class.
Analysis and solution of practical cases.
Analysis work of a real company and its sector.
Preparation and delivery of work.
Preparation

EVALUATION

Two partial exams 50%
Final exam 50%