



"El saber de mis hijos
hará mi grandeza"

UNIVERSIDAD DE SONORA

CENTRAL REGION UNIT
SCHOOL OF ECONOMIC AND ADMINISTRATIVE SCIENCES
ECONOMICS DEPARTMENT
BACHELOR'S DEGREE IN INTERNATIONAL BUSINESS AND TRADE

Identification Information:

Name of the subject: Financial Analysis	Formative Pillar: Professional
Didactic unit: Course-workshop	Previous Subject Requirement: Business Administration
Class Hours: 4 per week (2 theory, 2 practice)	Subsequent Subject: International Trade Logistics
Subject Type: Mandatory	Credits: 6

General Objective
 Identify that the Economic and Financial Analysis can be used as a tool for business management.
 Determine the economic and financial situation of a business through the use of different analysis tools and methods.

Thematic Content
 Introduction to economic and financial analysis
 The reclassified balance sheet
 Analysis of the accounting statements
 Asset analysis
 Financial analysis using ratios
 Financial analysis. The revolving fund
 Economic analysis. The Profit and Loss Statement
 Economic analysis. Operational deadlock and operating leverage
 Economic analysis. Added value
 Economic analysis. Profitability

Instructional Strategies
 Exercises of application, criticism and discussion in political and economic relations.
 Students will be able to manage and evaluate market and capital instruments.
 Students will carry out exercises in integration of investment portfolios.
 Analyze the methods of valuation of financial instruments and requirements for their placement.

Course Crediting and Evaluation Criteria

The average of 3 midterm exams	40%
Attendance and participation in group discussions	10%
Written work	15%
Final practice work	15%
Final exam	20%
	100%

Bibliography and other didactic resources

- 1.- Brealy & Myers, Fundamentos De Finanzas Corporativas Edit Mc Graw Hill 1993
- 2.- Mosacato, Donald, Modelos Financieros Para La Toma de Decisiones Edit Educativo interamericano; México 1995
- 3.- Van Horne, James, Administración Financiera Edit Prentice Hall
- 4.- Weston & Bregham, Finanzas en administración Vol, 1 Edit Mc Graw Hill México 1998
- 5.- Weston & Bregham, Finanzas en administración Vol, 2 Edit Mc Graw Hill México 1998
- 6.- Ross Stephen A. Corporate finance Boston Mc Graw Hill 1999 5ta edición.

Recommended teacher profile of the person responsible of the subject:**Academic background:**

Bachelor's degree in Economics, Administration, Finance or Accounting and have at least a Master's degree in Administrative Sciences or a postgraduate degree in an area related to the subject matter.

Teaching Experience:

Have teaching experience at a tertiary education level in the area of Economic and Administrative Sciences.

Have a good work record in the area of teaching.

Teaching Education

Ease in carrying out teaching-learning tasks.

Ease of communication with students as a group or individually.

Ability to use technology and instructional techniques (computer, projector, videos, slides, etc.).

Complete the institution's professional development process.

Other: English language proficiency (specifically, the four basic skills).