


ASIGNATURA DE ANÁLISIS E INTERPRETACIÓN FINANCIERA BIS

1. Competences	To develop and manage a gastronomic concept through the diagnosis of culinary potential, menu engineering, representative Mexican and international cuisine, financial and strategic management tools, and applicable regulations to strengthen the gastronomic sector and contribute to the economic development of the area.
1. Term	Tenth
2. Theory hours	33
3. Practical hours	42
4. Total hours	60
5. Weekly hours	4
6. Objective	The student will evaluate the financial situation of Food and Beverages establishments, through the analysis of the basic financial statements and calculation of the financial reasons for making decisions that contribute to the profitability of the company.

LEARNING UNITS	Horas		
	Theoretical	Practical	Total
I. Financial statement analysis	10	30	40
II. Basic financial ratios	5	15	20
Total	15	45	60


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LEARNING UNITS

1. Learning Unit	I. Financial statement analysis
2. Theoretical Hours	10
3. Practical Hours	30
4. Total	40
5. Objective	The student will determine the basic financial status of the food and beverage establishment for decision making.

Topic	knowledge	Skills	Values
General characteristics of the financial statements.	Identify the generalities of the financial statements: - Users - Objectives - Structure - Financial information contained		Analytical Systematic Critical thinking Responsibility Discipline Organized Proactive objective Respect Ethical Assertive Teamwork Work under pressure Efficient

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Topic	knowledge	Skills	Values
Basic financial statements.	<p>Identify the concepts and variables that make up the basic financial statements:</p> <ul style="list-style-type: none"> -General balance (financial situation or position) -Statement of income -Cash flow statement -Statement of changes in stockholders' equity -State of changes in financial situation. <p>Identify the structure and information contained in the basic financial statements:</p> <ul style="list-style-type: none"> -Aspects that the analyst must consider -Profitability of assets -Capital and how to improve it <p>Identify the methods of analysis of vertical and horizontal financial statements.</p>	<p>Evaluate the information contained in the basic financial statements of food and beverage companies.</p> <p>Calculate integral percentages by vertical method.</p> <p>Calculate percentage increases or decreases by the horizontal method.</p>	<p>Analytical</p> <p>Systematic</p> <p>Critical thinking</p> <p>Responsibility</p> <p>Discipline</p> <p>Organized</p> <p>Proactive</p> <p>objective</p> <p>Respect</p> <p>Ethical</p> <p>Assertive</p> <p>Teamwork</p> <p>Work under pressure</p> <p>Efficient</p>

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EVALUATION PROCESS

Learning Outcome	Learning Process	Evaluation tools and instruments
<p>From a practical case of the accounting of a food and beverage establishment, the student will prepare a report that includes:</p> <ul style="list-style-type: none"> - Vertical and horizontal method - Indicators and percentages by account - Industry comparison chart - Conclusions 	<ol style="list-style-type: none"> 1. Identify the variables that make up the basic financial statements. 2. Analyze the information provided by the basic financial statements. 3. Understand the procedure of the vertical and horizontal method. 4. Interpret the information in the basic financial statements. 	<p>Practical exercises Checklist</p>

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TEACHING-LEARNING PROCESS

Methods and teaching techniques	Media and teaching materials
Problem solving Case analysis Research	Computer Printed material Video projector Internet Calculator

LEARNING SPACE

Classroom/virtual classroom	Languages Lab/Work shop	Company
X		


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LEARNING UNITS

1. Learning Unit	II. Basic financial ratios
2. Theoretical Hours	5
3. Practical Hours	15
4. Total	20
5. Objective	The student will determine the financial situation of a food and beverage establishment to assist in decision-making.

Topic	knowledge	Skills	Values
Profitability Ratios	Explain the concept and formulas of financial profitability ratios.	Determine the financial profitability ratios of food and beverage establishments.	Analytical Systematic Critical thinking Responsibility Discipline Organized Proactive objective Respect Ethical Assertive Teamwork Work under pressure Efficient
Liquidity Ratios	Identify financial liquidity ratios. Explain the formulas for financial liquidity ratios.	Determine the financial liquidity ratios of food and beverage companies.	Analytical Systematic Critical thinking Responsibility Discipline Organized Proactive objective Respect Ethical Assertive Teamwork Work under pressure Efficient

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Topic	knowledge	Skills	Values
Leverage Ratios	<p>Identify financial ratios for leverage.</p> <p>Explain the financial ratio formulas for leverage.</p> <p>Describe the effects of leverage on profitability.</p>	<p>Determine financial ratios for leverage of food and beverage companies.</p> <p>Determine the effects of leverage in food and beverage companies.</p>	<p>Analytical</p> <p>Systematic</p> <p>Critical thinking</p> <p>Responsibility</p> <p>Discipline</p> <p>Organized</p> <p>Proactive</p> <p>objective</p> <p>Respect</p> <p>Ethical</p> <p>Assertive</p> <p>Teamwork</p> <p>Work under pressure</p> <p>Efficient</p>
Debt Ratios	<p>Identify the financial ratios for debt.</p> <p>Explain the formulas for financial debt ratios.</p> <p>Describe the effects of indebtedness.</p>	<p>Determine financial reasons for indebtedness of food and beverage companies.</p> <p>Determine the effects of indebtedness in food and beverage companies.</p>	<p>Analytical</p> <p>Systematic</p> <p>Critical thinking</p> <p>Responsibility</p> <p>Discipline</p> <p>Organized</p> <p>Proactive</p> <p>objective</p> <p>Respect</p> <p>Ethical</p> <p>Assertive</p> <p>Teamwork</p> <p>Work under pressure</p> <p>Efficient</p>

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EVALUATION PROCESS

Learning Outcome	Learning Process	Assessment Instruments
<p>From a practical case of financial reasons of a food and beverage establishment, it will prepare a report that contains:</p> <ul style="list-style-type: none"> - Profitability of the Food and Beverage establishment. - Liquidity of the Food and beverage establishment. - Leverage of the Food and Beverages establishment. - Indebtedness of the food and beverage establishment. - Conclusions and recommendations. 	<ol style="list-style-type: none"> 1. Understand the concept and method of financial profitability ratios for Food and Beverage establishments. 2. Understand the concept and method of financial liquidity ratios in Food and Beverage companies. 3. Understand the concept and method of financial leverage ratios for Food and Beverage companies. 4. Interpret the result of the basic financial ratios in Food and Beverage companies. 	<p>Practical exercises Checklist</p>

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CAPABILITIES DERIVED FROM THE PROFESSIONAL COMPETENCES WHICH CONTRIBUTE TO THE SUBJECT


Capability	Performance Criteria
<p>Diagnose human, material, technical and financial resources through the analysis of positions and functionality of the equipment, basic financial statements, and applicable regulations to determine and optimize resources.</p>	<p>Prepare the diagnosis of the resources and integrate the report with the following:</p> <p>A) Human Resources:</p> <ul style="list-style-type: none"> - Job analysis: functions, skills, abilities, aptitude, attitude, and job profile - Diagnosis of training needs <p>B) Material resources:</p> <ul style="list-style-type: none"> - Inventories of facilities, equipment, and raw materials: use, handling, usefulness, and probable life. <p>C) Financial Resources:</p> <ul style="list-style-type: none"> - Cost analysis of: production and operation - Basic financial statements: internal controls of the functional areas <p>D) Technical Resources:</p> <ul style="list-style-type: none"> -Software -The establishment's menu -Inventories -Process engineering <p>E) Applicable regulations:</p> <ul style="list-style-type: none"> -License and operating permits.

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Capability	Performance Criteria
<p>Plan human, material, technical and financial resources considering the diagnosis of resource needs, applicable regulations, strategic planning tools and organizational development, as well as the preparation of budgets and indicators, for the fulfillment of the organization's objectives.</p>	<p>Prepare the planning and integrate a report with the following:</p> <p>A) Organizational philosophy</p> <p>B) Objectives: operational, tactical and strategic.</p> <p>C) Plans and programs of the functional areas: lines of action, contingencies, and critical control points:</p> <ul style="list-style-type: none"> - human resources: induction and training of personnel - Material resources: purchases, supplies, infrastructure, and preventive and corrective maintenance - financial resources: income and expenditure budgets and projections <p>D) Process engineering:</p> <p>I. Operational manuals for kitchen, warehouse, purchasing, customer service area, bar, comptroller's office and administration:</p> <ul style="list-style-type: none"> - Functions, objectives, scope and responsible unit - Organizational structure of the areas - Regulatory framework - Functional areas - Times and movements of the areas - Flow diagrams of the areas: kitchen, warehouse, shopping, dining room, bar, comptroller, and administration - Schedule of activities - Applicable formats - Establish critical control points <p>E) Checklists of functional areas.</p> <p>F) Establish indicators of the functional areas:</p> <ul style="list-style-type: none"> - Production - Performance - Quality

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Capability	Performance Criteria
<p>Evaluate the administration of resources through the analysis of results, evaluation tools and considering the applicable regulations to determine improvement strategies continuous and decision making.</p>	<p>Evaluates resource management and submits a report containing:</p> <p>I. Results:</p> <p>a) Human resources:</p> <ul style="list-style-type: none"> - staff performance evaluation - Compliance with production, performance and quality indicators of the functional areas. - working environment <p>b) Material and technical resources:</p> <ul style="list-style-type: none"> - Functionality and physical condition audit report of the facilities and equipment. <p>c) Financial Resources:</p> <ul style="list-style-type: none"> - Basic financial statements <p>d) Regulations</p> <ul style="list-style-type: none"> - compliance with applicable regulations <p>II. Proposal for improvement: preventive and corrective actions</p>

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REFERENCES

Author	Year	Title	City	Country	Editorial
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Mirian Maya, Xavier Brun, Pablo Larraga	(2010)	<i>Como interpretar la información económica: análisis de mercados.</i>	España	Barcelona	Bresca
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Perdomo A.	(2009)	<i>Análisis e interpretación de estados financieros.</i>	México D.F	México	Thompson Learning
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Rosa María del Consuelo Arias Anaya	(2009)	<i>Análisis e interpretación de los estados financieros</i>	México D.F	México	Trillas
José Antonio Morales Castro y Antonio Morales Castro	(2008)	Principios de finanzas. Para determinar flujos de efectivo, para su eficiente administración y para obtener utilidades	México D.F	México	Trillas
Guajardo Cantú, Gerardo	5ª Edición	<i>Contabilidad Financiera</i>	México, D.F	México	Mc Graw Hill
Van Horne, James	2010	<i>Fundamentos de Administración Financiera</i>		Estados Unidos	Pearson

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