



Code - Course	481108 – Economic-financial management				
Type	Basic training			Year	1 st
Thematic Area	Introduction to economics			Credits	6 ECTS
Professor in charge of the course		Nehru González Burgos			
In-class	60 hours	Teacher-led	40 hours	Individual	50 hours

BRIEF COURSE DESCRIPTION

Financial economic management is essential for managing a monetary unit, and this course aims to teach how to prepare and organize the economic and financial information derived from business activities.

The goal is to acquire the necessary knowledge for the preparation, communication, validation, analysis, and interpretation of relevant information about the economic and financial situation of the economic unit, for control and decision-making at the operational and strategic levels in organizations.

Students should be able to analyze the financial and economic situation of the organization by interpreting micro and macroeconomic data, establish the necessary measures for the proper functioning of the company, evaluate the advisability of making certain investments before undertaking them, and make the most appropriate decisions to obtain financial resources at the right time, in the necessary volume, and at a cost the organization can afford.

It is worth highlighting the practical orientation of the course content, where students assess the impact of economic cycles on different sectors.

LEARNING OUTCOMES

The learning process designed for this course allows students to achieve the following Subject Related Learning Outcomes:

M02C1- Describe the fundamental principles of microeconomics and macroeconomics.

M02S3- Interpret charts and economic data in order to understand market trends.

M02S4- Assess the impact of economic cycles in different sectors.

Likewise, these contribute to the achievement of the following Degree Learning Outcomes: *TH01, TS01, TS03, TS07*. They are all available for consultation [in this link](#).

ACADEMIC CONTENTS



1. Unit 1 Introduction to financial accounting.
 - 1.1. Concept of Accounting and typology.
 - 1.2. Accounting concepts and content: Assets, Liabilities and Net Equity.
Financial and economic structure
 - 1.3. Basic Annual Statements: Balance Sheet, Income Statement and Annual Report
2. Unit 2 Economic and financial analysis in companies
 - 2.1. Financial analysis in companies. Financial structure, graphic representation. Working Capital and main financial ratios. Use of industry data as complement for the analysis.
 - 2.2. Economic analysis in companies. P&L analysis, sales evolution. Return On Assets, Return On Equity, Financial Leverage. Use of industry data as complement for the analysis.
3. Unit 3 Basic concepts of Financial Math for companies
 - 3.1. Simple and compound capitalisation and discount, period interest rates
 - 3.2. Equivalent annual fees
 - 3.3. French method for loans
4. Unit 4 Investment decisions in companies
 - 4.1. Investment decisions and Cash flow forecasts
 - 4.2. Investment analysis methods and decision criteria: payback, NPV and IRR.
5. Unit 5 Financing alternatives in companies
 - 5.1. Corporate finance funds:
 - 5.1.1. Equity funds
 - 5.1.2. Short-term and long-term financial debts



LEARNING METHODOLOGY

The learning methodologies related to this course include a wide window of different actions to set off its learning outcomes, which mean a development of different kinds of capacities referred to the learning of processes and attitudes applicability in the organization's environment based on the following activities:

- Activity 1: Financial and Economic Analysis of the Company
- Activity 2: Basic Concepts of Financial Mathematics and Investments

ASSESSMENT SYSTEM

The assessment system measures the student's achievement of learning outcomes regarding the subject's learning outcomes and contents.

Students may choose continuous assessment or single assessment:

Continuous Assessment: the teaching-learning process is assessed by a continuous monitoring of the work done by the students throughout the course and a final individual examination. Students must attend classes in order to be assessed by continuous assessment.

Single Assessment: for those students who cannot come to class regularly, they can choose to be assessed by single assessment. The teaching-learning process is assessed by means of the assessment of all activities and in-person individual examination at the end of the course.

To qualify for this form of assessment, students must apply within the first 15 days of the start of the course through the assessment section of Virtual Campus.

The assessment activities planning will be public for the students from the start:

Activities	Type	Continuous	Single	Week deadline ¹
Activity 1	Individual	40%	20%	4 nd week
Activity 2	Individual	20%	20%	7 th week
Final Exam	Individual	40%	60%	Exam Week
Total		100%	100%	

To pass the course, it is mandatory to have obtained a minimum final grade of "5", as long as the student has completed the individual exam/s or work/s established in the

¹ The week deadline is an estimation which may be subject to changes that may prompt modifications to the planning or context of the syllabus.



course. This exam/s or final work/s must be graded with a minimum of "4" in order to be able to calculate the average of all the assessment activities carried out during the course.

Revision and Reassessment of the Course

The student has the right to revise all the evidence that have been designed for the assessment of learning.

If a student fails to achieve the learning objectives of the course, in order to opt for the subject reassessment, it will be necessary to have obtained a final grade of the subject between "4-4.9", and to have attended the individual final exam/s or final work/s of the course.

The reassessment process will only involve the modification of the final grade in case that the new assessment activity is passed and, in any case, the maximum grade will be "5". This grade will be averaged with the other grades of the assessment activities carried out by the student during the corresponding academic period, considering the percentages established in each subject, setting the final grade for the course.

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