Course guide
205104 - 205104 - Finance and Accounting

Last modified: 19/06/2026

Unit in charge: Terrassa School of Industrial, Aerospace and Audiovisual Engineering
Teaching unit: 732 - OE - Department of Management.

Degree: MASTER'S DEGREE IN TECHNOLOGY AND ENGINEERING MANAGEMENT (Syllabus 2016). (Compulsory subject).

Academic year: 2026 **ECTS Credits:** 7.5 **Languages:** English

LECTURER

Coordinating lecturer: Anna Solans

Others:

DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

Specific:
CE02-MEM. The ability to analyse data for pattern recognition.
CE03-MEM. The ability to optimise problems and systems using mathematical models and make decisions in conditions of uncertainty.
CE04-MEM. The ability to apply theoretical and fundamental principles of technology and engineering business management in conditions of uncertainty.
CE05-MEM. The ability to analyse the need for physical and financial resources in process and project management in technological settings.
CE08-MEM. The ability to evaluate the results of process and project development in technological settings subject to levels of process uncertainty.

Transversal:
CT1a. ENTREPRENEURSHIP AND INNOVATION: Being aware of and understanding how companies are organised and the principles that govern their activity, and being able to understand employment regulations and the relationships between planning, industrial and commercial strategies, quality and profit.

CT2. SUSTAINABILITY AND SOCIAL COMMITMENT: Being aware of and understanding the complexity of the economic and social phenomena typical of a welfare society, and being able to relate social welfare to globalisation and sustainability and to use technique, technology, economics and sustainability in a balanced and compatible manner.

CT3. TEAMWORK: Being able to work in an interdisciplinary team, whether as a member or as a leader, with the aim of contributing to projects pragmatically and responsibly and making commitments in view of the resources that are available.

CT4. EFFECTIVE USE OF INFORMATION RESOURCES: Managing the acquisition, structuring, analysis and display of data and information in the chosen area of specialisation and critically assessing the results obtained.

CT5. FOREIGN LANGUAGE: Achieving a level of spoken and written proficiency in a foreign language, preferably English, that meets the needs of the profession and the labour market.

Basic:
CB6. Knowledge and understanding that provides a basis or opportunity for originality in the development and/or application of ideas, often in a research context.
CB7. METMF_The ability to apply the knowledge and problem-solving skills acquired in new or unfamiliar environments within wider (or multidisciplinary) contexts related to the area of study.
CB8. METMF_The ability to integrate knowledge and deal with the complexity of making judgements on the basis of information that, albeit incomplete or limited, includes thoughts on the role played by social and ethical responsibility in the application of knowledge and judgement.
CB9. METMF_The ability to communicate conclusions, and the knowledge and reasons that ultimately sustain these conclusions, to specialised and lay audiences in a clear and unambiguous way.
CB10-METP. Learning abilities that will enable students to keep studying in a largely self-directed or independent manner.

TEACHING METHODOLOGY

Lecture: Lecturers present concepts, principles and techniques, with the active participation of students.
Problem Based Learning: Lecturers and students resolve exercises and standard problems through specific techniques related to the theoretical contents and principles of the course.
Project Based learning: Students resolve complex problems through specific techniques related to the theoretical contents and principles of the course.
Self-study: Students diagnose their learning needs, in collaboration with the lecturers, and plan their own learning process

LEARNING OBJECTIVES OF THE SUBJECT

The objective of this course is to introduce the student to the world of corporate finance. This will result in the exposure to many types of financial concepts as well as basic procedures for the application and interpretation of financial statement analysis.

STUDY LOAD

Type	Hours	Percentage
Self study	127,5	68.00
Hours large group	30,0	16.00
Hours medium group	30,0	16.00

Total learning time: 187.5 h

CONTENTS

Module 1: Financial management

Description:
The goal of this module is to introduce the concept and main features of corporate finance as well as learn the accounting rules and principles.

Introduction to financial accounting
Accounting Rules and principles
Financial Statements
Income Statement
Balance Sheet
Statement of Cash Flows
Double-Entry Accounting
Reporting and Analyzing Inventories

Related activities:
Distance and in-class activities
Group project
Final assessment

Full-or-part-time: 63h 30m
Theory classes: 10h
Practical classes: 10h
Self study : 43h 30m

Module 2: Financial Statement Analysis and Interpretation

Description:
The goal of this module is how to interpret financial information for use in management decision making.
Basics of Analysis Standards for Comparisons
Tools of Analysis
Ratio Analysis
Financial Statement Information
Present and Future Values in Accounting
Reporting and Analyzing Long-Term Investments

Related activities:
Distance and in-class activities
Group project
Final assessment

Full-or-part-time: 62h
Theory classes: 10h
Practical classes: 10h
Self study : 42h

Module 3: Analytical Accounting

Description:
The goal of this module is to give an overview to analytical Accounting in order to learn to use their different analytical tools.

Objectives and differences between financial and analytical accounting
Differences between cost and expense
Concept of cost and cost types
Cost Classification
Methods for cost allocation
Break-even point

Related activities:
Distance and in-class activities
Group project
Final assessment

Full-or-part-time: 62h
Theory classes: 10h
Practical classes: 10h
Self study : 42h

GRADING SYSTEM

Any academic fraud, plagiarism or use or possession of unauthorised means in an assessment activity leads to a mark of zero (0) for the affected test or assignment. Furthermore, in accordance with the University's regulations, if disciplinary proceedings are initiated the subject is recorded as "Pending Assessment" until a decision is reached. These incidents are managed in accordance with the **Action Framework for Academic Integrity in Assessment at the UPC**.

The final grade depends on the following three elements:

* 30%, Distance and in-class activities
* 40%, Group project (report and dissertation)
* 30%, Final exam

For those students who meet the requirements and submit to the reevaluation examination, the grade of the reevaluation exam will replace the grades of all the on-site written evaluation acts (tests, midterm and final exams) and the grades obtained during the course for lab practices, works, projects and presentations will be kept.
If the final grade after reevaluation is lower than 5.0, it will replace the initial one only if it is higher. If the final grade after reevaluation is greater or equal to 5.0, the final grade of the subject will be pass 5.0.