

## 205104 - Finance and Accounting

Coordinating unit:	205 - ESEIAAT - Terrassa School of Industrial, Aerospace and Audiovisual Engineering		
Teaching unit:	732 - OE - Department of Management		
Academic year:	2017		
Degree:	MASTER'S DEGREE IN TECHNOLOGY AND ENGINEERING MANAGEMENT (Syllabus 2016). (Teaching unit Compulsory)		
ECTS credits:	7,5	Teaching languages:	English

### Teaching staff

Coordinator: Anna Solans

### Degree competences to which the subject contributes

#### 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.

#### 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

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English, that meets the needs of the profession and the labour market.

### 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

Total learning time: 187h 30m	Hours large group:	30h	16.00%
	Hours medium group:	30h	16.00%
	Self study:	127h 30m	68.00%

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### Content

#### Module 1: Financial management

Learning time: 63h 30m

Theory classes: 10h  
Practical classes: 10h  
Self study : 43h 30m

##### 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

#### Module 2: Financial Statement Analysis and Interpretation

Learning time: 62h

Theory classes: 10h  
Practical classes: 10h  
Self study : 42h

##### 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

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Module 3: Analytical Accounting	Learning time: 62h Theory classes: 10h Practical classes: 10h Self study : 42h
<p>Description: The goal of this module is to give an overview to analytical Accounting in order to learn to use their different analytical tools.</p> <p>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</p> <p>Related activities: Distance and in-class activities Group project Final assessment</p>	

### Qualification system

The final grade depends on the following three elements:

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

### Bibliography