

Course guide

220556 - 220556 - Financial Management

Last modified: 19/04/2023

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

Degree: MASTER'S DEGREE IN MANAGEMENT ENGINEERING (Syllabus 2012). (Compulsory subject).

Academic year: 2023 **ECTS Credits:** 5.0 **Languages:** Catalan, Spanish

LECTURER

Coordinating lecturer: MERCEDES GARCIA PARRA

Others: CARLOS SICILIA ESPÍN

DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

Specific:

1. Apply concepts and techniques of descriptive and statistical inference under uncertainty.
2. Apply theories and inherent principles in the general direction of an organization with the aim of analyzing uncertainty complex situations and make decisions using engineering tools.
3. Apply theories and inherent principles in the financial area in order to analyze uncertainty complex situations and make decisions using engineering tools.
4. Develop a business plan in a new context.

Generical:

5. Ability to apply knowledge to solve problems in new environments or unfamiliar environments within broader contexts (or multidisciplinary) related to engineering.
6. Self-learning capacity to independent continuous training.
7. Ability to effectively communicate their findings, knowledge and concluding reasons to skilled and unskilled audiences, clearly and unambiguously.
8. Ability to integrate knowledge and formulate judgments with the aim of making decisions based on information that, with incomplete or limited include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments.
9. Ability to understand the impact of engineering solutions in a global and social context .
10. Ability to operate and lead multidisciplinary and multicultural groups, with negotiation skills, group work, relationships in an international setting, and conflict resolution.

TEACHING METHODOLOGY

The course is divided into three parts:

Theory classes

Practical classes

Self-study for doing exercises and activities

In the theory classes, teachers will introduce the theoretical basis of the concepts, methods and results and illustrate them with examples appropriate to facilitate their understanding.

In the practical classes (in the classroom), teachers guide students in applying theoretical concepts to solve problems, always using critical reasoning. We propose that students solve exercises in and outside the classroom, to promote contact and use the basic tools needed to solve problems.

Students, independently, need to work on the materials provided by teachers and the outcomes of the sessions of exercises/problems, in order to fix and assimilate the concepts. The teachers provide the curriculum and monitoring of activities (by ATENEA).

LEARNING OBJECTIVES OF THE SUBJECT

The financial management course introduces the students to the most significant aspects of the company's financial area, through the knowledge of basic concepts and the budgetary and financial accounting techniques. The objective is to analyze the accounting information to make decisions and to undertake new investment and financial projects.

STUDY LOAD

Type	Hours	Percentage
Hours large group	8,0	6.40
Self study	80,0	64.00
Hours medium group	15,0	12.00
Guided activities	22,0	17.60

Total learning time: 125 h

CONTENTS

Module 1: Budget Accounting

Description:

Key concepts of financial management.
The measurement of wealth : Balance sheet
The measurement of income: the Income Statement
Treasury Management
Economic and monetary flows: the difference between costs and payments.
Amortization.
Stock Rating
The current assets formation
The investment influences and its financing
Outcome from the sale of fixed assets or non-current assets.

Full-or-part-time: 40h 30m

Theory classes: 2h

Practical classes: 4h

Guided activities: 5h 30m

Self study : 29h

Module 2: Financial Accounting

Description:

Concept and role of financial accounting.
Accounting technique.
Accounts.
Movement of accounts.
The financial statements.
The accounting cycle.
Accounting entries in the enterprise.
The General Accounting Plan for SMEs

Full-or-part-time: 28h 30m

Theory classes: 2h

Practical classes: 4h

Guided activities: 5h 30m

Self study : 17h

Module 3: Financial Statement Analysis

Description:

Introduction to Financial Statement Analysis.
Structure of Balance Sheet and Income Statement
Cash Flow Statement
Working capital and cash cycle
Analysis of liquidity and debt
Asset Management
Ratios of the income statement.
Breakeven point
Analysis of profitability, output and financial leverage.

Full-or-part-time: 29h 30m

Theory classes: 2h

Practical classes: 4h

Guided activities: 5h 30m

Self study : 18h

Module 4: Analysis of investment and financing projects

Description:

Concept of investment.
Objective of the Investment analysis.
Type of investment
Elements of the investment
Cash-flow economic and Cash- flow financial
Selection standards of investment projects.
Investment Project versus financing project.

Full-or-part-time: 26h 30m

Theory classes: 2h

Practical classes: 3h

Guided activities: 5h 30m

Self study : 16h

GRADING SYSTEM

- 1º Mid-Semester Exam, weight: 35%
- 2º Mid-Semester Exam, weight: 35%
- Case Studies, weight 30%

The unsatisfactory results of the two mid-semester exam can redirect using a written test to be held the same day fixed for the final exam. This test, with score between 0 and 10, can be accessed by all students enrolled. The grade obtained by the application of the renewal will replace the initial grade, as long as it is higher.



BIBLIOGRAPHY

Basic:

- Amat Salas, Oriol. Contabilidad y finanzas para no financieros [on line]. 2a ed. Barcelona: Deusto, 2008 [Consultation: 15/06/2022]. Available on : <https://ebookcentral-proquest-com.recursos.biblioteca.upc.edu/lib/upcatalunya-ebooks/detail.action?pq-origsite=primo&docID=4641809>. ISBN 9788423426713.
- Jiménez Caballero, JL; Pérez López, C; Torre Gallegos, A. Dirección financiera de la empresa: teoría y práctica. 2a ed. Madrid: Pirámide, 2009. ISBN 9788436822984.
- García Parra, Mercedes [et al.]. Dirección financiera [on line]. Barcelona: Edicions UPC, 2004 [Consultation: 22/06/2020]. Available on: <http://hdl.handle.net/2099.3/36753>. ISBN 848301758X.
- García Parra, M.; Mundet Hiern, J. Contabilidad previsional como herramienta para directivos. [S.l.]: OmniaScience, 2016. ISBN 9788494467301.

Complementary:

- Brealey, R.A; Myers, S. Fundamentos de financiación empresarial. 3a ed. Madrid: Mc Graw-Hill, 1998. ISBN 8448120221.

RESOURCES

Other resources:

- Problem portfolio for the course.
- Transparencies of every module
- The General Accounting Plan for SMEs :
(http://www.icac.meh.es/Documentos/PGCPYME_2007.pdf) />