Course guide
804251 - FMN - Financing and Business Models

Last modified: 31/07/2026

Unit in charge: Image Processing and Multimedia Technology Centre
Teaching unit: 804 - CITM - Image Processing and Multimedia Technology Centre.

Degree: BACHELOR'S DEGREE IN VIDEO GAME DESIGN AND DEVELOPMENT (Syllabus 2014). (Compulsory subject).

Academic year: 2026 **ECTS Credits:** 6.0 **Languages:** English

LECTURER

Coordinating lecturer: Alvarez, Cecilia

Others: Alvarez, Cecilia
Mas, Eudald

TEACHING METHODOLOGY

- The lecturer will explain the new contents with references and exercises to the students. Students will have to study and prepare these exercises during the following days in order to put into practice and better understand the contents of the course.

- The course, in addition to the specific theory required, aims to be practical, focusing on “learning by doing” and on the knowledge of the tools needed to evaluate how a company works. Also the need for profitability that each video game (or product) must pursue and the notions of finance that will be useful to them in the future.

- Students will participate by commenting on real cases in the classroom.

- They will also learn what and how financial reporting is required to manage a company.

- It will be important for students to participate during the course in the creation of business plans, presentations to investors and budget control.

- At least 2 case studies will be conducted. The teacher will present the case and the students will have to develop it and explain it to the rest of the class, while the others comment.

- The oral presentations will be important to take the students out of their comfort zone and force them to synthesize and summarize information, very relevant also for their future as entrepreneurs or individual workers.

LEARNING OBJECTIVES OF THE SUBJECT

- To design business plans, reflecting financing, distribution and marketing strategies, in the field of video game design and development.

- To formulate strategies and techniques to improve the economic performance, positioning and online reputation of a video game company.

- To create budgets for the development and commercialization of a video game and finance a company.

- To identify the fundamentals of financial control, such as budgetary deviation, annual accounts, losses and gains, the balance sheet and how cash circulates in a company.

STUDY LOAD

Type	Hours	Percentage
Hours large group	30,0	20.00
Self study	90,0	60.00
Hours medium group	18,0	12.00
Guided activities	12,0	8.00

Total learning time: 150 h

CONTENTS

STARTUPS

Description:
What are the different stages for funding a (startup) company?
- Seed
- Series A
- Series B / Series C
- Exit

Full-or-part-time: 14h 20m
Theory classes: 2h
Self study : 12h 20m

VIDEOGAME CREATION PROCESS OVERVIEW

Description:
a. Life-cycle milestones
b. Roles
c. Approval processes

Full-or-part-time: 16h 20m
Practical classes: 4h
Self study : 12h 20m

BUDGETING

Description:
a. How do I create a budget for my videogame?
b. How do I control my budget?
i. Roles and organization chart inside the studio
ii. Producer and Business Controller roles coordination to input Costs
iii. One Cost Centre or more Cost Centers / Analytics Accounting
iv. Fixed and variable costs
v. Forecasting
vi. Create your spreed sheet: Budget / Actual / Deviation. Managing deviation
vii. Most important KPI to control
c. Class practical case

Full-or-part-time: 22h 20m
Practical classes: 10h
Self study : 12h 20m

FINANCE AND FINANCING

Description:
a. FINANCE: Introduction to Finance
i. The three financials reports (6h)
1. Balance Sheet
2. Income Statement: P&L
3. Cashflow
b. FINANCING: How do I finance my videogame?
i. Overview
ii. Private Funding
iii. Public administration
iv. Role Playing

Full-or-part-time: 34h 20m
Practical classes: 22h
Self study : 12h 20m

BUSINESS MODELS

Description:
a. What are the different models for earning money in the videogame industry?
i. B2B
ii. B2C
b. THE BUSINESS PLAN

Full-or-part-time: 26h 20m
Practical classes: 14h
Self study : 12h 20m

ENTREPENEURSHIP

Description:
a. What is means to be an entrepeneur
b. What makes a successful entrepeneur
c. Finding help for early entrepeneurs: Catalonia incubators and accelerators

Full-or-part-time: 16h 20m
Practical classes: 4h
Self study : 12h 20m

INVESTOR PITCH

Description:
Practical exercise; elevator pitch

Full-or-part-time: 20h
Practical classes: 4h
Self study : 16h

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**.

- Presentation and partial delivery work: 30%.

- Presentation and final delivery work: 30%.

- Final exam: 30%.

- 10% of the final grade: Involvement and attitude of the student (execution of the whole course).

Students who have failed the curricular assessment will have the option of taking the re-evaluation exam. The grade of this exam will replace the grade of the final exam. In case of passing the subject, the maximum final grade will be 5.

Irregular actions that may lead to a significant variation of the grade of one or more students constitute a fraudulent performance of an evaluation act. This action entails the descriptive grade of failure and a numerical grade of 0 for the ordinary global evaluation of the course, without the right to re-evaluation.

If the lecturers have indications of the use of AI tools not allowed in the evaluation tests, they may summon the students concerned to an oral test or a meeting to verify the authorship.

BIBLIOGRAPHY

Basic:

- Tennent, John. Guide to financial management: understand and improve the bottom line. 3rd ed. The Economist, 2018. ISBN 9781610399999.
- Ross, S.; Westerfield, R.; Jordan, B. Fundamentals of corporate finance. 10th ed. Mcgraw-Hill/Irwin, 2012. ISBN 9780078034633.
- Barr, M.J.; McClellan, G.S. Budgets and financial management in higher education. 3rd ed. Jossey-Bass, 2018. ISBN 9781119287735.
- Marriott, P.; Edwards, J.R.; Mellet, H.J. Introduction to accounting. 3rd ed. Sage Publications, 2002. ISBN 9780761970378.
- Andersen, E.; Schiano, B. Teaching with cases: a practical guide. Harvard Business Review Press, 2014. ISBN 9781625276261.
- Tracy, John A.; Tracy, Tage. How to read a financial report. 8th ed. Wiley, 2014. ISBN 9781118735848.
- Jury, Timothy. Cash flow analysis and forecasting: the definitive guide to understanding and using published cash flow data. Wiley, 2012. ISBN 9781119962656.
- Rivera Butzbach, Eric. Crowdfunding: la eclosión de la financiación colectiva, un cambio tecnológico, social y económico. Microtemas.com - Bubok - QVE, ISBN 9788415546405.
- Feld, B.; Mendelson, J. Cómo cerrar rondas de financiación con éxito. Libros de cabecera, 2015. ISBN 9788494374265.

Complementary:

- Argenti, Paul A. The fast forward MBA: pocket reference. 2nd ed. Wiley, 2002. ISBN 9780471222828.

RESOURCES

Audiovisual material:

- https://www.cdti.es. CENTRO PARA EL DESARROLLO TECNOLÓGICO INDUSTRIAL

Hyperlink:

- http://xarxaempren.gencat.cat/ca/crea-el-teu-negoci/com-obtenir-financament/guia-de-financament/. Guia de Finançament de la Generalitat