

1. OVERVIEW

Subject Area	Financial Performance Analysis
Degree School	Bachelor's Degree in International Management of Tourism and Leisure Companies
Faculty	Social Sciences
Year	2º
ECTS	6
Type	Core
Language(s)	Spanish
Delivery Mode	On-campus
Semester	2

2. INTRODUCTION

The subject area aims to teach students financial mathematics concepts and how to apply them to financial contexts. In addition, you will learn how different criteria are used to value investments and companies, as well as different financial assets.

The **subject area objectives** are summarised as follows:

Firstly, the aim is for students to acquire a basic knowledge of financial mathematics and its use in the business world.

Secondly, to understand the *value* of money when it comes to making any financial decision.

Thirdly, different techniques and criteria for valuing business investments, mainly in conditions of certainty, will be addressed.

3. SKILLS AND LEARNING OUTCOMES

Basic skills (CB, by their acronym in Spanish):

- CB1: Students have shown their knowledge and understanding of a study area that builds on general secondary school education, and are usually at the level where, with the support of more advanced textbooks, they may also demonstrate awareness of the latest developments in their field of study.
- CB2: Students can apply their knowledge to their work or vocation in a professional manner and possess the skills which are usually evident through the forming and defending of opinions and resolving problems within their study area.
- CB3: Students have the ability to gather and interpret relevant data (usually within their study area) to form opinions which include reflecting on relevant social, scientific or ethical matters.

- CB4: Students can communicate information, ideas, problems and solutions to both expert and non-expert audiences.
- CB5: Students have developed the learning skills necessary to undertake further study in a much more independent manner.

Cross-curricular skills (CT, by their acronym in Spanish)

- CT13 - Problem solving: Ability to resolve an unclear or complex issue or situation which has no established solution and requires skill to reach a conclusion.
- CT01 - Independent learning: Ability to choose the most effective strategies, tools and opportunities for independent learning and implementation of what has been learnt.
- CT08 - Information management: Ability to seek, choose, analyse and integrate information from diverse sources.

Specific skills (CE, by their acronym in Spanish):

- CE7 - Ability to identify and apply innovation as a fundamental asset for the management and administration of tourism companies: identify trends, lead projects, manage knowledge and quality, encourage internationality, understand and apply social responsibility and environmental concepts etc.

Learning outcomes (RA, by their acronym in Spanish):

- RA1: Understanding of the key concepts related to business finances.
- RA2: To solve problems related to investment and financing decisions that demonstrate the correct understanding of the concepts described.
- RA3: To produce a report on the optimal financial structure of a company.

The following table shows how the skills developed in the subject area match up with the intended learning outcomes:

Skills	Learning outcomes
CB1, CB5, CE7	RA1: To understand concepts of business finance
CB2, CT01, CT13	RA2: To solve problems related to investment and financing decisions that demonstrate the correct understanding of concepts described.
CB3, CB4, CT08, CE7	RA3: To produce a report on the optimal financial structure of a company.

4. CONTENTS

- 1. Introduction to financial management
- 2. The time value of money: current value and future value
- 3. Capital Budgeting
- 4. Estimation of cash flows
- 5. Project valuation in a context of uncertainty
- 6. Valuation of financial investments.

5. TEACHING/LEARNING METHODS

The types of teaching/learning methods are as follows:

- Case studies
- Collaborative learning
- Lectures
- Mock scenarios
- Project-based learning

6. LEARNING ACTIVITIES

The types of learning activities, plus the amount of time spent on each activity, are as follows:

Learning activity	Number of hours
Attendance and active participation in class	62.5
Guided work	12.5
Independent working	37.5
Group work	25
Other tasks	12.5
TOTAL	150

7. ASSESSMENT

The assessment systems, plus their weighting in the final grade for the subject area, are as follows:

Assessment system	Weighting
Collaborative work	30%
Classroom activities and exercises	10%
Classroom presentations	10%
Knowledge tests	50%

On the Virtual Campus, when you open the subject area, you can see all the details of your assessment tasks, including deadlines and assessment procedures.

8. BIBLIOGRAPHY

The works of reference for following up this subject area are:

- **DARYANANI, V.: *Análisis de las operaciones financieras*, Manual de la asignatura.**

The recommended bibliography is indicated below:

- COSS BU, R. (2006): *Análisis y Evaluación de Proyectos de Inversión*, Limusa, Madrid
- GARCÍA BOZA, J. (2017): *Matemáticas Financieras*, Ediciones Pirámide, 2ª Ed.
- MINER, J. (2008): *Curso de Matemática Financiera*, MC Graw Hill, Madrid
- NAVARRO, E (2019): *Matemática de las Operaciones Financieras. Ediciones Pirámide, 1ª Ed.*
- TROVAR JIMÉNEZ, J. (2015): *Operaciones Financieras (Teoría y Problemas Resueltos)*, Centro de Estudios Financieros, Madrid