

1. OVERVIEW

Subject area	Financial Analysis and Planning
Degree	Bachelor's Degree in Business Administration and Management
School/Faculty	SOCIAL SCIENCE AND COMMUNICATION
Year	Fourth
ECTS	6 ECTS
Type	Optional
Language(s)	Spanish
Delivery mode	On campus
Semester	First semester
Year	2024/2025
Coordinating professor	José María Valle Carrascal
Teacher	José María Valle Carrascal

2. INTRODUCTION

Financial Analysis and Planning is a compulsory subject area within the Bachelor's Degree in Business Administration and Management at Universidad Europea de Madrid. This subject area covers the financial aspects of a company's general planning. The aim is to provide the future graduate with a solid basis for projecting future scenarios based on the implementation of new strategies, as well as to carry out subsequent analysis to allow for economic/financial assessment.

Against this background, once the student has learned the relevant knowledge and skills, the ultimate objective of this subject area is to prepare reports based on knowledge and analysis of forecast financial statements that have been projected for the company based on its financial position (balance sheets, profit and loss accounts and cash budgets).

This subject area is also an opportunity for students to further develop their financial knowledge and skills related to economic and financial assessment.

The subject area Financial Analysis and Planning is therefore studied from a theoretical and practical point of view, which will help students to be ahead when dealing with real cases, as they will be able to provide solutions by applying the knowledge and skills they have acquired.

3. SKILLS AND LEARNING OUTCOMES

Abilities (HAB, by the acronym in Spanish):

- HAB3. Apply practical consultancy actions in different areas of business management that are seen in the real business world.
- Design a company's financial plan, understanding budget planning processes.
- Complete problem scenarios, case studies and activities that demonstrate that the student has acquired the concepts described in the previous paragraph.

Skills (COMP, by the acronym in Spanish):

- COMP07. Choose the best financial and tax planning option, as well as available management tools to be applied in the markets and companies in which the activity is carried out.
- COMP09. Integrate the different budgets of a company and relate them to the standard technical and economic costs and deviation analysis, interpreting the information provided by the financial statements of a company.

4. CONTENTS

- Financial forecasting and planning.
- Investment policies: CAPEX and Working Capital Requeriments (WCR).
- Design of a financial plan.

5. TEACHING/LEARNING METHODS

The types of teaching-learning methods are as follows:

On campus mode

- Case studies.
- Collaborative learning.
- Problem-based learning
- Lectures.

Online mode

- Case studies.
- Collaborative learning.
- Problem-based learning
- Lectures via online seminars

6. LEARNING ACTIVITIES

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

On campus mode:

Learning activity	Number of hours
Lectures	40
Independent working	30
Oral presentations	10
Case studies and problem solving	15
Group work	25
Knowledge tests	5
Tutorials	15
Projects	10

TOTAL	150
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Online mode:

Learning activity	Number of hours
Online seminars	5
Reading course material and consulting complementary resources	22.5
Individual applied activities: problems, case studies, projects	35
Collaborative applied activities	12.5
Tutorials	17.5
Self-assessment questionnaires and knowledge tests	7.5
Autonomous learning	50
TOTAL	150

7. ASSESSMENT

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

Assessment system	Weighting
Knowledge test	50%
Case studies, problem-solving	15%
Written reports	15%
Oral presentations	10%
Performance observation	10%

On campus mode:

Assessment activity	Assessment criteria	Weighting (%)
<i>Activity 1</i>	Knows how to use the set of techniques and tools needed for proper financial analysis, understanding their significance.	12,5
<i>Activity 2</i>	Knows how to use the set of techniques and tools needed for proper economic analysis, understanding their significance.	12,5
<i>Activity 3</i>	Knows how to design a financial plan, carrying out an integrated economic and financial analysis to ensure the viability of the company in the short term.	12,5

Activity 4	Knows how to design a financial plan that ensures the long-term survival of the company, making an economic/financial assessment to facilitate decision-making.	12,5
Activity 5	Brings together all knowledge learned throughout the year.	50

On the Virtual Campus, when you open the subject area, you'll find details of your assessment activities, including the submission dates and assessment procedures for each activity.

7.1. Ordinary exam period

To pass the subject area in the ordinary exam period, you must achieve a grade of at least 5.0 out of 10.0 as the final grade (weighted average) for the subject area.

In any case, it is necessary that you obtain a grade higher than or equal to 4.0 in the final exam, so that it can be averaged with the rest of the activities.

Furthermore, in-class participation must be 65% or, in the case of online participation, it must be an active participation with video and microphone switched on.

Activities submitted after the deadline will not be accepted.

7.2. Extraordinary exam period (resits)

To pass the subject area in the extraordinary exam period (resits), you must obtain a grade of 5.0 or more out of 10.0 in the final grade (weighted average) for the subject area.

In any case, it is necessary that you obtain a grade higher than or equal to 4.0 in the final exam, so that it can be averaged with the rest of the activities.

On the Virtual Campus, you can find information on the activities that must be carried out in order to rectify all those activities not passed nor submitted in the ordinary exam period.

Activities submitted after the deadline will not be accepted.

8. TIMELINE

On campus mode:

This section details the timeline and submission dates for the assessment activities in this subject area.

Assessment activities	Date
Activity 1. Solving a practical case study – Write a report on the financial assessment of a listed company.	Weeks 5–6
Activity 2. Solving a practical case study – Write a report on the economic assessment of a listed company.	Weeks 8–9

Activity 3. Solving a practical case study – Design a financial plan.	Weeks 12–13
Activity 4. Report writing – Integrated analysis of the financial/economic assessment for decision making.	Weeks 16–17
Activity 5. Final test	Weeks 17–18

The timeline may be subject to change for logistical reasons related to the activities. Students will be informed of any changes in due time via the appropriate channels.

9. BIBLIOGRAPHY

The recommended bibliography is indicated below:

Amat, O. (2016): Análisis económico-financiero. Gestión 2000.

Valmayor, M.A. (2018). Formulación y evaluación de proyectos. Editorial UFV.

Cibrán, P., Prado, C., Crespo, M. Á., y Huarte, C. (2013). Planificación financiera. ESIC editorial.

Durbán, S., Irimia, A. I., Oliver, M. D. y Palacín, M. J. (2016). *Planificación financiera en la práctica empresarial*. Comercial Grupo ANAYA, SA.

Rodríguez, A. (2011). Estrategias de planificación financiera aplicada. Santiago de Compostela. Editorial Andavira.

Ruiz, R.J., y Gil, A. C. (2014). Complementos de Gestión Financiera: Planificación y Valoración. Editorial Síntesis.

10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

The Educational Guidance and Diversity Unit (ODI, by the acronym in Spanish) offers support to our students throughout their university experience to help them achieve their academic goals. Our work also centres around the inclusion of students with special educational needs, accessibility for all on the different university campuses and equal opportunities.

This Unit offers students:

1. Support and follow-up by means of personal counselling and plans for students who need to improve their academic performance.
2. With regard to support for diversity, non-significant curricular adjustments are made, i.e. in terms of methodology and assessment, for those students with special educational needs, thus pursuing equal opportunities for all students.
3. We offer students a variety of extracurricular learning resources for developing different skills to enrich their personal and professional development.

4. Career guidance through the provision of tools and counselling to students with career doubts or who believe they have made a mistake in their choice of qualification.

Students who need educational support can contact us at:

orientacioneducativa@universidadeuropea.es

11. SATISFACTION SURVEYS

Your opinion matters!

Universidad Europea encourages you to complete our satisfaction surveys to identify strengths and areas for improvement for staff, degree courses and the learning process.

These surveys will be available in the survey area of your virtual campus or by email.

Your opinion is essential to improve the quality of the course.

Many thanks for taking part.