

1. BASIC INFORMATION

Course	Financial Analysis and Planning
Degree program	Degree in Business Management
School	Social Sciences Faculty
Year	Fourth
ECTS	6 ECTS
Credit type	Elective
Language(s)	English
Delivery mode	On site
Semester	First semester
Academic year	2024/2025
Coordinating professor	Nadia Ahmadouche
Professor	Nadia Ahmadouche, Cristina Maria Velilla Hernandez

2. PRESENTATION

The general purpose of the subject Financial Analysis and Planning is to allow students to understand corporate strategies and decisions through the realization of an economic and financial analysis of the accounting information.

This subject aims to describe and explain the methods and tools used for the preparation and the analysis of the financial information taking into account the evolving economic, regulatory and business environment.

The students will learn the detailed contents of annual accounts, as well as their interpretation through financial and economic ratios and indicators, all in a broader economic and sectoral context. In addition, they will acquire knowledge about preparation of financial reports, using publicly available information about companies, their environment, and the sector in which they are operating.

Students will be able to extract and communicate to internal and external users, the information contained in the financial statements to facilitate their economic decisions (invest; expand the business; grant credit; finance themselves through indebtedness or through the contribution of funds by the owners; understand if the company is in financial equilibrium, etc.).

Students will be able to apply the analysis instruments to the financial statements of any company, to evaluate its economic and financial situation and try to offer solutions to possible situations of imbalance.

3. LEARNING OUTCOMES

LEARNING OUTCOMES OF THE DEGREE

Knowledge

CON03: Ability to select the best financial and tax planning alternative to be applied in the markets and companies where the activity takes place, as well as to apply the different tools available for its management.

Skills

HAB08: Ability to interpret the information provided by a company's financial statements.

Competencies

CP16: Ability to solve accounting problems and understand the valuation criteria of asset elements.

CPT01: Create new ideas and concepts from known ideas and concepts, reaching conclusions or solving problems, challenges, and situations in an original way.

CPT03: Use information and communication technologies to search for and analyze data, conduct research, communicate, and learn.

CPT06: Integrate analysis with critical thinking in a process of evaluating different ideas or possibilities and their potential for error, based on evidence and objective data that lead to effective and valid decision-making.

CPT07: Adapt to adverse, unexpected situations that cause stress, whether personal or professional, overcoming them and even turning them into opportunities for positive change.

LEARNING OUTCOMES OF THE SUBJECT

- Understanding of the accounting valuation and recording standards contained in the General Accounting Plan.
- Ability to perform a business diagnosis through the analysis and interpretation of financial statements.

4. CONTENT

- Asset Analysis
- Income Statement Analysis
- Working Capital Study
- Financial Equilibrium Conditions
- Financial and Economic Ratios
- Cash Flow Statement

5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Lectures
- Cooperative learning
- Problem-Based Learning (PBL)

6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

Campus-based mode:

Learning activity	Number of hours
Lectures	14
Asynchronous lectures	10
Autonomous work	30
Oral presentations	6
Case analysis and problem-solving	35
Group participatory activities	20
Knowledge tests	10
Tutoring	5
Report and writing preparation	20
TOTAL	150H

7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

Campus-based mode:

Assessment system	Weight
Knowledge tests (exams)	50%
Exercises and problems solving	15%
Reports	20%
Oral exhibitions (presentations)	15%

When you access the course on the *Campus Virtual*, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place

8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable activities	Deadline
Activity 1: Problem solving and analysis of cases	October to December
Activity 2: Group project report and presentation	December
Activity 3: Final exam	January

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

9. BIBLIOGRAFÍA

The recommended Bibliography is:

- Garrido Miralles, P., Iñiguez Miralles, R (2015). *Análisis de Estados Contables: Elaboración e interpretación de la información financiera*. Editorial Pirámide
- Palepu, K., Healy, P. and Peek, E. (2013). *Business analysis and valuation: IFRS edition* (3th ed.). Hampshire: Cengage Learning.
- Brealey, R. , Myers, S. and Allen, F. (2017). *Fundamentals of corporate finance* (9th ed.). New York: McGraw-Hill

10. EDUCATIONAL GUIDANCE, DIVERSITY, AND INCLUSION UNIT

From the Educational Guidance and Diversity Unit (ODI) we offer support to our students throughout their university life to help them achieve their academic achievements. Other pillars of our action are the inclusion of students with specific educational support needs, universal accessibility on the different campuses of the university and equalization of opportunities.

From this Unit, students are offered:

1. Accompaniment and follow-up by carrying out counseling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made, that is, at the level of methodology and evaluation, in those students with specific needs for educational support, thereby pursuing equal opportunities for all students.
3. We offer students different extracurricular training resources to develop various skills that will enrich

their personal and professional development.

4. Vocational guidance by providing tools and advice to students with vocational doubts or who believe they have made a mistake in choosing the degree.

Students who need educational support can write to us at:

orientacioneducativa.uev@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The European University encourages you to participate in the satisfaction surveys to identify strengths and areas for improvement regarding the faculty, the degree program, and the teaching-learning process.

The surveys will be available in the survey section of your virtual campus or via your email.

Your feedback is essential to improving the quality of the degree program.

Thank you very much for your participation.