

1. BASIC INFORMATION

Course	Module II. Financial Planning and Management Control Technologies
Degree program	Master's Degree in Financial Management
School	Faculty of Economics, Business, and Communication
Year	1
ECTS	6
Credit type	Obligatory
Language(s)	English
Delivery mode	Campus-based
Semester	First
Academic year	2024-2025
Coordinating professor	Dr. Hubert Augusto Joo Kitano

2. PRESENTATION

This course gives students a comprehensive understanding of financial planning and management control systems, essential for making strategic business decisions. Students will explore critical topics such as strategic management and planning, short-term and long-term financial planning, and budgeting processes. Additionally, the course will cover management control systems and tools used to measure company performance, ensuring that students are equipped to apply financial models and control techniques to real-world business challenges.

3. LEARNING OUTCOMES

Knowledge

CON2. Understand the instruments used in financial planning, analysis, and assessing the company's financial position and investments.

- Distinguish between different budgetary instruments depending on the company's time horizon and the type of financial resources.
- Determine the most effective management control tools for the company.

Skills

HAB2. Perform the analysis of the macroeconomic situation and a company's financial statements and investments.

- Create a strategic financial plan for the company.
- Design a short-term financial plan for the company.
- Draw up the company's operating budget.

- Measure the company's management results using management control tools: budgets, management technology, financial analysis and auditing.

Competences

COMP1. Examine and interpret the company's competitive environment, key elements of strategic management and planning, and the process of creating business value.

COMP7. Develop and draft a company's financial plan, showing an understanding of budget planning processes and applying forecasting techniques and strategies.

COMP8. Apply and adapt technological management control tools that make it possible to select systems, applications, and methodologies to assist in the management of a company in terms of data recording, control and improvement of processes, data consolidation, and decision-making

COMP18. Show ethical behavior and social commitment in the performance of professional activities and sensitivity to inequality and diversity.

4. CONTENT

- Strategic management and planning: nature and process of strategic management, main tools used in strategic planning.
- Short-term financial planning: concept, objectives, approaches, elements, methods, processes and tools.
- Strategic (long-term) financial planning: concept, objective, methods, processes and financial models.
- Budgets: master, operational, investment, treasury.
- Management control: concept, objectives, characteristics, principles, tools.
- Management control: instruments for measuring the results of company management for decision-making.

5. TEACHING-LEARNING METHODOLOGIES

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

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

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	12
Practical application seminars (in-person mode)	18
Independent study (in-person mode)	50
Synchronous online academic tutorials (in-person mode)	18
Debates and colloquiums (in-person mode)	8
In-person evaluation tests (in-person mode)	2
Solving case studies (in-person mode)	10
Synchronous oral presentations (in-person mode)	2
Problem-solving (in-person mode)	20
Drawing up reports and written work (in-person mode)	10
Total	150

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
In-person evaluation tests	60%
Reports and written documents	20%
Case/problem	20%

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. Ordinary exam call

To pass the subject in the ordinary exam call, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the subject's final grade (weighted average).

In any case, you must obtain a grade greater than or equal to 5.0 on the final test so that it can be averaged with the rest of the activities.

7.2. Extraordinary exam call

To pass the subject in the extraordinary exam call, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the subject's final grade (weighted average).

In any case, it will be necessary for you to obtain a grade greater than or equal to 5.0 in the final test so that it can be averaged with the rest of the activities.

The activities not passed or submitted in the ordinary call must be submitted after the instructor has provided the corresponding corrections and feedback.

8. SCHEDULE

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

Campus-based mode:

Assessable activities	Deadline
Group Presentation	Week 2
Case study presentation (By group)	Weeks 3,4,6,8,10
Control exam	Weeks 5,7,9,11
Written assignment	Week 12
Final Exam	Week 12

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. BIBLIOGRAPHY

The main reference work for this subject is:

- Dess, G. G. (2014). Strategic Management: Creating Competitive Advantages (7th ed.). McGraw-Hill Education.
- Navas López, J. E. (2013). Fundamentals of Strategic Management (I. Macnair & L. A. Guerras Martín (Eds.)). Thomson/Civitas.
- Van Horne, J. C., & Wachowicz, J. M. (2005). Fundamentals of financial management (12th ed). Prentice-Hall.

The recommended Bibliography is:

- Financial Accountability & Management. (1985). Wiley-Blackwell

- Strategic management journal. (n.d.). John Wiley & Sons Incorporated.

10. EDUCATIONAL GUIDANCE, DIVERSITY AND INCLUSION UNIT

From the Educational Guidance, Diversity and Inclusion Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling 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 in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

orientacioneducativa@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.