

ACADEMIC YEAR: 2025/2026	STRATEGIC FINANCE		
	SUBJECT CODE: 15310	SEMESTER: ANNUAL	TYPE: SPECIALISMS
CREDITS	4 ECTS		
STUDENT WORKLOAD	Contact Hours	Personal and/or Teamwork	Evaluation
	40	57	3
TEACHING LANGUAGE	English		
CO/PREREQUISITE	None		
SPECIALISM	FINANCE AND ACCOUNTING		
MODE OF DELIVERY	In-person		
FACULTY	KRETZSCHMAR, Gavin		
COURSE DESCRIPTION	<p>This course develops the analytical and technical capabilities required to understand how financial decisions shape corporate strategy and long-term value creation. It combines hands-on financial modeling with strategic analysis, enabling students to bridge the gap between spreadsheet fluency and executive-level financial thinking.</p> <p>The first part of the course focuses on building robust financial modeling skills using Microsoft Excel and VBA programming. Students will learn how to structure financial calculations, automate workflows, and design dynamic models that support decision-making across investment, budgeting, and valuation contexts. Emphasis is placed on practical application, with participants gaining fluency in the tools and techniques commonly used in corporate finance, investment banking, and consulting. By mastering Excel and VBA, students will be equipped to translate complex financial logic into actionable models that support real-world business scenarios.</p> <p>In the second part of the course, students will apply these modeling skills to analyze the key drivers of corporate financial performance. This includes examining companies from both a sell-side market perspective and a strategic management viewpoint. Participants will explore how investment decisions, financing structures, and market conditions interact to influence profitability, growth, and shareholder value. The course encourages critical reflection on the assumptions behind financial theories and models, highlighting their limitations and contextual relevance.</p> <p>Students will investigate how core financial principles—investment, financing, and market behavior—intersect with strategic aspirations such as expansion, innovation, and sustainability. Through case studies and scenario analysis, they will assess how financial tools can support or constrain strategic choices, and how financial modeling can be used not only to quantify outcomes but to test strategic hypotheses and communicate recommendations.</p> <p>Throughout the course, participants will be challenged to think beyond the numbers: to question the logic of financial tools, to understand the strategic implications of financial decisions, and to articulate how finance contributes to corporate resilience and competitive advantage. The course positions financial modeling not as a technical end in itself, but as a strategic language for navigating complexity, uncertainty, and growth.</p>		
LEARNING OUTCOMES	KNOWLEDGE	RAK1.1	Identify the latest financial management theories and their applicability to a global business environment, taking into account culture, technology and ESG criteria.
		RAK5	Understand fundamental accounting and financial management concepts and techniques and their relationship to the financial viability and sustainability of the organization.
		RAK 7	Explain business decisions and practices and their economic, social, and environmental impacts, along with their ethical dimensions.
	SKILLS	RAS2.1	Apply economic data-driven analysis to improve financial perf metrics, considering organizational and sustainability objectives.
		RAS5	Implement team engagement strategies, taking into account gender differences and diversity criteria.
		RAS7.1	Incorporate cutting-edge technological solutions in their relevant areas of practice, taking into account relevant ethical considerations.
	COMPETENCES	RAC3	Develop advanced leadership skills to manage teams inclusively and effectively in a technological environment, focusing on innovation.

		RAC6.1	Promote responsible financial practices that foster sustainable growth and an ethical culture to generate a lasting positive impact.
SDGS ADDRESSED	<input checked="" type="checkbox"/> SDG 1 – No Poverty <input checked="" type="checkbox"/> SDG 2 – Zero Hunger <input type="checkbox"/> SDG 3 – Good Health and Well Being <input type="checkbox"/> SDG 4 – Quality education <input checked="" type="checkbox"/> SDG 5 – Gender equality <input type="checkbox"/> SDG 6 – Clean water and sanitation <input type="checkbox"/> SDG 7 – Affordable and clean energy <input checked="" type="checkbox"/> SDG 8 – Decent work and economic growth <input checked="" type="checkbox"/> SDG 9 – Industry, Innovation, Technology and Infrastructure	<input type="checkbox"/> SDG 10 – Reduced inequality <input type="checkbox"/> SDG 11 – Sustainable cities and communities <input checked="" type="checkbox"/> SDG 12 – Responsible consumption and production <input checked="" type="checkbox"/> SDG 13 – Climate action <input type="checkbox"/> SDG 14 – Life below water <input type="checkbox"/> SDG 15 – Life on land <input checked="" type="checkbox"/> SDG 16 – Peace, justice and strong institutions <input type="checkbox"/> SDG 17 – Partnerships for the goals	
TEACHING METHODS	<input checked="" type="checkbox"/> AF01-Lectures <input type="checkbox"/> AF02-Videos or videoconferences <input type="checkbox"/> AF03-Discussion groups or forums <input type="checkbox"/> AF04-Multimedia production <input checked="" type="checkbox"/> AF05-Reading texts and preparing reports. <input type="checkbox"/> AF06-Analysis of data or processes <input type="checkbox"/> AF07-Search for bibliographic information <input type="checkbox"/> AF08-External visits <input type="checkbox"/> AF09-Internships at centers or companies <input checked="" type="checkbox"/> AF10-Applied activities or exercises <input type="checkbox"/> AF11-Elaboration of glossaries or wikis <input type="checkbox"/> AF12-Roleplay and simulations <input type="checkbox"/> AF13-Workshops or seminars	<input type="checkbox"/> AF14-Practical or laboratory activities <input checked="" type="checkbox"/> AF15- Personal study of contents <input type="checkbox"/> AF16- Development and synthesis <input type="checkbox"/> AF17- Intervention, research or interviews <input checked="" type="checkbox"/> AF18- Practical analysis of cases <input type="checkbox"/> AF19- Online interactive activities <input checked="" type="checkbox"/> AF20- Oral presentations <input checked="" type="checkbox"/> AF21- Exams or tests <input type="checkbox"/> AF22- Correction of exercises and follow-up <input type="checkbox"/> AF23- Portfolios or reflective diaries <input type="checkbox"/> AF24-Tutorials <input type="checkbox"/> AF25-Others	
STUDENT ASSESSMENT	SE01 - Class Participation SE02 - Continuous monitoring of work SE04 - Written Examination SE05 - Projects & activities	(10% min - 40% max) 0% (10% min - 60% max) (10% min –40% max)	
GRADING SYSTEM	Please refer to the Academic Regulations for the grading system used in the Programme and further details and for information concerning absences, participation in class, plagiarism, etc.		

15310 SUBJECT RUBRIC

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ILO Code	ILO Description	Weight %	Exemplary (100%-85%)	Proficient (84%-65%)	Developing (65%-50%)	Beginning (<50%)
RAK1.1	Identify the latest financial management theories and their applicability to a global business environment, taking into account culture, technology and ESG criteria.	10%	Identifies ≥3 financial theories (e.g., capital structure, agency theory, real options); compares across global and ESG contexts	Explains 2 theories with basic relevance to global or strategic settings	Mentions 1 theory; limited contextual insight	No clear theory or context
RAK5	Understand fundamental accounting and financial management concepts and techniques and their relationship to the financial viability and sustainability of the organization.	10%	Applies accounting and finance tools (e.g., DCF, NPV, capital budgeting) to assess viability and long-term sustainability	Uses core financial tools with general sustainability mention	Basic financial understanding; weak sustainability link	Misunderstands financial concepts or tools
RAK7	Explain business decisions and practices and their economic, social, and environmental impacts, along with their ethical dimensions.	10%	Evaluates strategic finance decisions (e.g., investment, capital structure) with economic, social, environmental, and ethical lenses	Describes impacts and ethics with general examples	Mentions some impacts; lacks ethical depth	No meaningful impact or ethics analysis
RAS2.1	Apply economic data-driven analysis to improve financial perf metrics, considering organizational and sustainability objectives.	25%	Uses Excel/VBA models and scenario analysis to optimize investment, valuation, and strategic decisions with ESG integration	Applies standard modeling tools with some sustainability or performance linkage	Performs basic analysis; limited strategic or sustainability use	Incomplete or inaccurate analysis
RAS5	Implement team engagement strategies, considering gender differences and diversity criteria.	5%	Designs inclusive collaboration strategies for finance modeling or strategy teams with gender/diversity awareness	Applies basic engagement strategies with general diversity awareness	Lists tactics with minimal diversity consideration	No engagement or diversity strategy
RAS7.1	Incorporate cutting-edge technological solutions in their relevant areas of practice, considering relevant ethical considerations.	10%	Integrates Excel/VBA, financial databases, and AI tools ethically in modeling and strategic finance decisions	Uses tech tools with basic ethical awareness	Mentions tech use; lacks ethical reflection	No tech or ethical consideration
RAC3	Develop advanced leadership skills to manage teams inclusively and effectively in a technological environment, focusing on innovation.	10%	Leads finance teams using digital platforms and modeling tools; fosters innovation and inclusive culture	Demonstrates leadership with some tech and inclusion	Shows basic leadership; limited tech or innovation focus	No leadership or innovation evident
RAC6.1	Promote responsible financial practices that foster sustainable growth and an ethical culture to generate a lasting positive impact.	20%	Designs financial strategies and models that embed ethics, ecological performance, and long-term stakeholder value	Suggests responsible practices with general ethical framing	Identifies ethical concerns; lacks strategic depth	No responsible or ethical practice proposed