

ACADEMIC YEAR: 2025/2026	FINANCIAL CONTROL		
	SUBJECT CODE: 16629	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	CARENYS, Jordi SALES, Xavier		
COURSE DESCRIPTION	<p>This course explores the role of financial control as a strategic function that connects financial performance with business purpose, organizational dynamics, and societal impact. It trains participants to interpret financial statements not merely as historical records, but as evolving narratives that reflect a company's strategic choices, operational realities, and sustainability commitments.</p> <p>Students will learn to conduct in-depth financial analysis using both traditional tools—such as ratio analysis, vertical and horizontal analysis, and cash flow diagnostics—and advanced techniques drawn from data science, including predictive modeling, credit scoring algorithms, and scenario-based forecasting. Emphasis will be placed on the use of digital tools and programming environments (e.g., Excel, Python) to enhance the accuracy, speed, and communicability of financial insights.</p> <p>The course will also examine how financial outcomes are shaped by broader strategic and organizational factors. Participants will be trained to identify causal relationships between business models, market positioning, and financial trajectories, and to assess how these are influenced by environmental, social, and governance (ESG) considerations. Through the integration of sustainability metrics into financial assessments, students will explore how issues such as carbon intensity, supply chain resilience, and stakeholder expectations affect long-term value creation and risk exposure.</p> <p>A central focus will be placed on the ability to craft and communicate coherent, evidence-based financial narratives. Students will be expected to synthesize quantitative findings with qualitative insights to produce strategic diagnoses and forward-looking recommendations. These narratives will be grounded in rigorous analysis but tailored to diverse audiences, including executives, investors, lenders, and regulators.</p> <p>Throughout the course, participants will engage with real-world financial disclosures, ESG reports, and industry case studies. They will be challenged to move beyond compliance-oriented reporting and develop a critical, integrated perspective on how financial control can support strategic agility, ethical leadership, and sustainable business transformation.</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.		

16629 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 control or performance theories (e.g., agency theory, stakeholder theory, value-based management); 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 control tools (e.g., ratio analysis, cash flow diagnostics, ESG metrics) to assess viability and 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 financial control decisions (e.g., reporting, forecasting, stakeholder communication) 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/Python models, forecasting tools, and ESG indicators to optimize performance and guide strategic decisions	Applies standard analysis 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 financial control or reporting 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 digital tools (e.g., Python, dashboards, ESG analytics) ethically in financial control and reporting	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 financial control teams using digital platforms and analytics; 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 control frameworks and narratives 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