

ACADEMIC YEAR: 2025/2026	FINANCE		
	SUBJECT CODE: 16634	SEMESTER: ANNUAL	TYPE: SPECIALISMS
CREDITS	4 ECTS		
STUDENT WORKLOAD	Contact Hours	Personal and/or Teamwork	Evaluation
	40	58	2
TEACHING LANGUAGE	English		
CO/PREREQUISITE	None		
SPECIALISM	INTERNATIONAL MANAGEMENT		
MODE OF DELIVERY	In-person		
FACULTY	BONET, Jaume CARENYS, Jordi SALES, Xavier		
COURSE DESCRIPTION	<p>Financial Analysis and Decision-Making Module Overview</p> <p>This module comprises two interconnected sections. The first develops proficiency in Financial Analysis for Managers, enabling the interpretation of accounting data to assess firm performance. The second addresses Financial Decision Making, covering managerial accounting, investment appraisal, and valuation. Throughout, AI-driven analytics and sustainability metrics will enrich traditional financial frameworks.</p> <p>1. Financial Analysis for Managers</p> <p>Participants will learn to assimilate accounting and financial information and to derive strategic recommendations from corporate statements:</p> <ul style="list-style-type: none"> - Performance Diagnostics <ul style="list-style-type: none"> • Analyze profitability, cash flows, leverage, and liquidity, leveraging AI-based forecasting to enhance precision. • Integrate ESG indicators alongside financial ratios to gauge sustainable value creation. - Analytical Frameworks <ul style="list-style-type: none"> • Apply financial- and business-analysis methodologies within dynamic regulatory and market contexts. • Employ AI-enabled data integration and anomaly detection for more timely, accurate insights. - Managerial Implications <ul style="list-style-type: none"> • Use structured reasoning and analytic tools to diagnose past performance and identify opportunities for efficiency and sustainable growth. <p>2. Financial Decision Making</p> <p>This section explores the application of accounting information to managerial planning, control, and investment decisions:</p> <ul style="list-style-type: none"> - Management Accounting and Control <ul style="list-style-type: none"> • Classify costs, conduct cost–volume–profit analyses, and establish budgeting systems, augmented by AI-driven variance and predictive analyses. • Apply sustainability cost models to evaluate the long-term implications of operational choices. - Investment Appraisal and Capital Budgeting <ul style="list-style-type: none"> • Evaluate project viability through NPV, IRR, and real-options frameworks. • Incorporate risk assessments, tax effects, working-capital needs, and sustainability criteria into investment decisions. - Company Valuation Foundations <ul style="list-style-type: none"> • Introduce discounted cash-flow and market-multiple approaches. • Utilize AI tools for scenario modeling and sensitivity analysis to produce resilient valuation judgments. <p>Upon completion, participants will command a comprehensive toolkit for analyzing financial performance</p>		

	and making informed, sustainability-oriented decisions supported by AI-enhanced insights.		
LEARNING OUTCOMES	KNOWLEDGE	RAK1	Identify the latest management theories and their applicability to a global business environment, taking into account culture, technology, and the environmental setting.
		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	Apply data-driven analysis to improve performance metrics, taking into account organizational and sustainability objectives.
		RAS5	Implement team engagement strategies, taking into account gender differences and diversity criteria.
		RAS7	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		Promote responsible practices that foster regenerative 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	(10% min - 40% max)	
	SE02 - Continuous monitoring of work	0%	
	SE04 - Written Examination	(10% min - 60% max)	
	SE05 - Projects & activities	(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.

16634 SUBJECT RUBRIC

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ILO Code	ILO Description	Weight %	Exemplary (100%-85%)	Proficient (84%-65%)	Developing (65%-50%)	Beginning (<50%)
RAK1	Identify the latest management theories and their applicability to a global business environment	7%	Identifies ≥3 financial or strategic theories; compares across global contexts with tech and sustainability relevance	Explains 2 theories with basic global relevance	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.	20%	Applies accounting tools (e.g., CVP, budgeting, ESG metrics) 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	10%	Exemplary (100%-85%)	Proficient (84%-65%)	Developing (65%-50%)	Beginning (<50%)
RAS2	Apply data-driven analysis to improve performance metrics	20%	Uses AI tools (forecasting, anomaly detection, ESG dashboards) to diagnose performance and guide sustainable decisions	Applies standard analysis tools with some AI or sustainability integration	Performs basic analysis; limited AI or sustainability use	Incomplete or inaccurate analysis
RAS5	Implement team engagement strategies	5%	Designs inclusive collaboration strategies for finance 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	Incorporate cutting-edge technological solutions in their relevant areas of practice	10%	Integrates AI-enabled tools ethically in forecasting, valuation, and decision-making frameworks	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	13%	Leads finance 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	Promote responsible practices that foster regenerative growth and an ethical culture to generate a lasting positive impact.	15%	Designs financial strategies (e.g., investment, valuation) 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