

Curso Académico: (2023 / 2024)

Fecha de revisión: 20-04-2023

Departamento asignado a la asignatura: null

Coordinador/a: FERNANDEZ RODRIGUEZ, ZULIMA MAGDALENA

Tipo: Obligatoria Créditos ECTS : 3.0

Curso : 4 Cuatrimestre :

OBJETIVOS

At the end of the course students should be able to:

- ¿ Understand the enterprises as a management unit. All areas are linked among them and the financial statements show, or will show, the impact of all decisions taken.
- ¿ Compute present and future values of cash-flow streams to compute the net present values of different real and financial investments.
- ¿ Analyze the functions of corporate financial management
- ¿ Apply the principles of shareholder and stakeholder value-based financial management
- ¿ Elaborate a Business Model do develop any kind of activity with proper projected financial statements.

DESCRIPCIÓN DE CONTENIDOS: PROGRAMA

Overview of Business Models - Canvas

Learn about using the Business Model Canvas to drive innovation: Value proposition, Customer segment, Customer relationships, Distribution channel, Key activities, Key partners, Key Resources, Cost structure, Revenue stream. Special focus on the Cost, Revenue and Finance topic, Overview of Corporate Financial Management

An overview of corporate financial management, including the goal of the firm, agency costs, different ownership contracts, and a review of financial statements and financial ratios.

Overview of Financial Accounting, FASB's Conceptual Framework, and a review of accounting principles

Learn how FASB's Conceptual Framework and Review accounting principles used to prepare the four required financial statements of publicly held corporations:

- ¿ Income Statement and Statement of Comprehensive Income

Learn to prepare an Income Statement and Statement of Comprehensive Income.

- ¿ Balance Sheet: Current and Fixed and Intangible Assets

Learn how measure and report current assets including cash, receivables, and inventory.

- ¿ Balance Sheet: Liabilities and Equities

Learn how to account for current liabilities, contingencies, and equities.

- ¿ Statement of Cash Flows

Learn how use the statement of cash flows to make important decisions regarding the operational efficiencies of a company, its investments, and financing opportunities.

ACTIVIDADES FORMATIVAS, METODOLOGÍA A UTILIZAR Y RÉGIMEN DE TUTORÍAS

Teaching methodology will be as follows:

-Each topic or sub topic is presented by the professor in a theory session. After the theory session the students must study the materials, do complementary readings and work on the relevant problem sets. In the practice sessions all the topics will be analyzed with examples and cases, so the students will get the required practice knowledge to develop an entire Business model by the end of the course.

Slides that will be used in theory sessions and problem sets to be solved in practice sessions) will be provided in advance through the intranet in Aula Global 2.

SISTEMA DE EVALUACIÓN

Grades will be awarded based on the following criteria:

- ¿ 40% will be determined by the marks obtained in the business plan to be developed during the course and any additional test/exercises that the teacher will announce at the beginning of the course.

- ¿ 60% Final exam

To consider the grade obtained in the business plan, a minimum grade of 4.0 out of 10 must be achieved in the Final Exam

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| Peso porcentual del Examen Final: | 60 |
| Peso porcentual del resto de la evaluación: | 40 |

BIBLIOGRAFÍA BÁSICA

- Bodie Z., Kane A., Marcus A. Investments, McGraw Hill, 2014
- Brealey R., S. C. Myers and F. Allen Principles of Corporate Finance, McGraw Hill, 2016
- Osterwalder, A. and Pigneur, I. Business model generation. A handbook for visionaries, game changers, and challengers, Wiley, 2010

BIBLIOGRAFÍA COMPLEMENTARIA

- Flood, J. M. interpretation and application of generally accepted accounting principles, Wiley, 2017