



Financial
Accounting and
Corporate Finance
Master in Business
Administration (MBA)
2021/2022



UNIVERSIDAD
NEBRIJA

TEACHING GUIDE

Subject: Financial Accounting and Corporate Finance

Title: Master in Business Administration (MBA)

Academic Course: 2021-2022

Character: Obligatory

Language: Spanish/English

Modality: Face-to-face/Blended/Distance

Credits: 6 ECTS

Semester: 1º

Teachers/Teaching Team: Prof. Mr. Antonio Alcocer Pinilla PhD / Prof. Mr. Manuel Trenado Torrejón PhD / Prof. D. Óscar Herencia Rodrigo

1. COMPETENCES AND LEARNING OUTCOMES

1.1. Competences

Basic Skills

CB7. That students know how to apply the knowledge acquired and their ability to solve problems in new or little-known environments within broader (or multidisciplinary) contexts related to their area of study.

CB8. That students are able to integrate knowledge and face the complexity of formulating judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgments.

CB9. That students know how to communicate their conclusions and the knowledge and ultimate reasons that support them to specialized and non-specialized audiences in a clear and unambiguous way.

CB10. That students possess the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.

General Skills

CG6. The student must be able to act autonomously in the planning and implementation of business projects and decisions.

CG9. The student must be able to act autonomously within a framework of responsible freedom, in the business environment.

Specific Skills

CE6. Analyze and interpret accounting information, with the ability to use it in decision making in the business environment.

CE7. Analyze and interpret the accounting and financial value of a company, and be able to use that information in decision-making in the field of the company.

CE9. Analyze and interpret the company's Balanced Scorecard with its key indicators, and be able to use it in decision-making in the business environment.

CE12. Integrate the knowledge of the different areas of the company learned in the Master and apply them in the preparation of the final Master's Project.

1.2. Learning Outcomes

- Understand the accounting function as a fundamental instrument of the company's information system.
- Understand the theoretical-practical methodology of the accounting standards of each country.
- Understand the complete accounting cycle, including accounting regularization.
- Understand the short and long term financing needs of the company and its budgeting tools.
- Understand what financial management is and how it is exercised
- Understand treasury management
- Understand investment analysis and company valuation
- Understand the Introduction to Financial Accounting
- Understand the rules that govern accounting
- Understand the representation of heritage: the balance sheet
- Understand changes in equity: income and expenses
- Understand the accounting record and the accounting cycle
- Understand the effect of stocks
- Understand the position of commercial creditors and debtors
- Understand the concept of property, plant and equipment
- Know the financial instruments
- Understand the management of current assets
- Know the short-term financial sources
- Know and understand short-term investments

2. CONTENTS

2.1. Previous requirements

None.

2.2. Description of the contents

- Fundamentals of Financial Accounting and Management
- Analysis and Interpretation of Financial Statements
- Financial planning
- Regulation and operation of the financial environment
- Economic-financial viability of a company
- Management of current assets
 - Introduction to short-term financial decisions.
 - Management of accounts receivable.
 - Treasury management.
- Short-term financial sources
 - Spontaneous financing.
 - Non-spontaneous financing not guaranteed.

- Guaranteed non-spontaneous financing.
- Short-term investments
 - Introduction to short-term investments
 - Investments in money markets.
 - Other investments

2.3. Teaching methodologies

During the course, activities, practices, reports or projects may be developed in which students show examples of application of the methods and techniques developed in the subject.

2.4. Formation Activity:

Formation Activity		
Modality Face-to-face:		
Formation Activity	Hours	Percentage of presence AF
AF1	35	100%
AF2	10	100%
AF3	10	25%
AF4	55	0%
AF5	30	0%
AF6	10	100%
Modality Blended:		
Formation Activity	Hours	Percentage of presence AF
AF1	35	0%
AF2	10	0%
AF3	30	25%
AF4	55	0%
AF5	10	0%
AF6	10	50%
Modality Distance:		
Formation Activity	Hours	Percentage of presence AF
AF1	35	0%
AF2	20	0%
AF3	20	0%
AF4	55	0%
AF5	10	0%
AF6	10	20%

Teaching methodologies:

Modality Face-to-face: MD1; MD2; MD3; MD4

Modality Blended: MD1; MD2; MD3; MD4

Modality Distance: MD1; MD2; MD3; MD4

TEACHING METHODOLOGIES OF THE PROPOSED TITLE	
Code	Teaching Methodologies
MD1	Case Method
MD2	Cooperative Learning
MD3	Problem Based Learning (PBL)
MD4	Master class

3. EVALUATION SYSTEM

3.1. Grading system

The final grading system will be expressed numerically as follows:

0 - 4.9 Fail (SS)

5.0 - 6.9 Pass (AP)

7.0 - 8.9 Notable (NT)

9.0 - 10 Excellent (SB)

The mention of "academic honors" may be awarded to students who have obtained a grade equal to or greater than 9.0.

3.2. Evaluation criteria

Code	Evaluation System	Description
SE1	Development in individual work	Student performance in individual work in solving exercises or cases
SE2	Development in group work	Student performance in group work in solving exercises or cases
SE3	Final face-to-face test/exam	Face-to-face final test/exam

Modality Face-to-face:

To successfully pass any subject / subject, the student must pass the final exam in person. That is, in the final exam, a grade equal to or greater than 5 on a scale of 0-10 must be achieved, with 0 being the minimum grade and 10 the maximum.

Ordinary Call

Evaluation System	Minimum weight %	Maximum weight máxima %
SE1	25	25
SE2	25	25
SE3	50	50

Extraordinary Call

Evaluation System	Minimum weight %	Maximum weight máxima %
SE1	50	50
SE2	0	0
SE3	50	50

Modality Blended:

Ordinary Call

Evaluation System	Minimum weight %	Maximum weight máxima %
SE1	35	35
SE2	15	15
SE3	50	50

Extraordinary Call

Evaluation System	Minimum weight %	Maximum weight máxima %
SE1	50	50
SE2	0	0
SE3	50	50

Modality Distance:

Ordinary Call

Evaluation System	Minimum weight %	Maximum weight máxima %
SE1	40	40
SE2	10	10
SE3	50	50

Extraordinary Call

Evaluation System	Minimum weight %	Maximum weight máxima %
SE1	50	50
SE2	0	0
SE3	50	50

In any case, passing any subject, without exception, for the three modalities is subject to passing the corresponding final face-to-face test/exams.

3.3. Restrictions

Minimum qualification

To successfully pass any subject, the student must pass the final exam in person. That is, in the final exam/test, a grade equal to or greater than 5 on a scale of 0-10 must be achieved, with 0 being the minimum grade and 10 the maximum.

Assistance

The student who, unjustifiably, fails to attend more than 25% of the face-to-face classes may be deprived of the right to take the exam in the ordinary call.

Writing rules

Special attention will be paid in the written assignments, practices and projects, as well as in the exams/test both the presentation and the content, taking care of the grammatical and spelling aspects. Failure to comply with the acceptable minimums may result in points being deducted in said work.

3.4. Plagiarism warning

The Antonio de Nebrija University does not tolerate plagiarism or copying under any circumstances. Plagiarism is considered the reproduction of paragraphs from texts of authorship different from that of the student (Internet, books, articles, work of colleagues ...), when the original source from which they come is not cited. The use of quotes cannot be indiscriminate. Plagiarism is a crime.

If this type of practice is detected, it will be considered a Serious Misconduct and the sanction provided for in the Student Regulations may be applied.

4. BIBLIOGRAFY

Basic Bibliografy

- Brealey, R. A. (2010). Finanzas corporativas. UNED.
- Omeñaca, J. (2008). Contabilidad General.

Recommended Bibliografy

- Brealey, R., S.C. Myers y Allen, F. (2016): Principles of corporate finance. 12th Edition. McGraw-Hill Irwin, pp. 105-118.
- Fernández, P. (2007): Valoración de empresas. Gestión 2000. Tercera edición.
- Termes, R. (1998): Inversión y coste de capital, manual de finanzas. Madrid. McGraw-Hill.

Other Resources

- Blog de Estrategia y Finanzas, www.antonioalcocer.com
- Link: Hoja de cálculo de Excel. Modelización del plan financiero. <http://www.antonioalcocer.com/cursos/el-plan-financiero-y-sus-componentes/>
- Canal de vídeo de Youtube : "1minsensei"
- <https://www.youtube.com/channel/UCZ46Nix2QZINbZLLFIPzxqQ>